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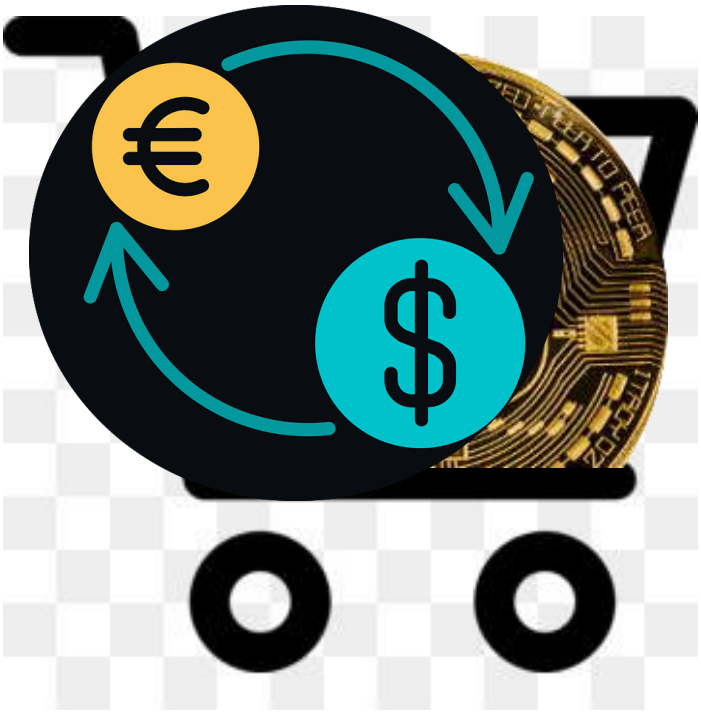
International Conference

Abstracts Book



26 - 27 June 2023

Calabria University, Arcavacata di Rende - Cosenza (Italy)
Department of Business, Administration and Law

ETQAsbl

2023

International Academic
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Trade Economy & Finance

UNICARTradEconomy & Finance International Conference

26 – 27 June 2023

Calabria University, Arcavacata di Rende – Cosenza (Italy)

Abstracts Book

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Final editing: Francesco D. d'Ovidio

Quando l’intelletto apprende un concetto falso per vero, e senza discorrere altro si quieta, o pure, discorrendo, s’inganna e constituisce un fundamento falso, di necessitá séquita che quanto depende da detto fondamento non ha certezza alcuna di veritá; e cosí le provisioni, che si fanno supponendosi per vere, non riescono.

When the intellect apprehends a concept that is false to be true, and calms down without discussing anything else, or, by discourse, deceives itself and establishes a false foundation, necessarily it follows that what depends on said foundation has no certainty of truth; and so the predictions, made assuming to be true, fail.

Antonio Serra
Dipignano (CS), ~ 1560/1570 – Napoli, ~ 1620/1630

(“Proemio”, in *Breve trattato delle cause che possono far abbondare li regni d'oro e d'argento dove non sono miniere*, stampato in Napoli, 1613)

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Introduction and information

In 2020, UNICART decided to start a cycle of monothematic conferences. This cycle started from the theme of tourism, but now it is developing into other fields, including the articulated themes related to the economy and finance.

Although they are two profoundly different terms, in fact, economics generically indicates the complex of resources and productive activities of a community, of a state or limited to a specific sector, finance is a branch of economics, which studies the processes with which over time exchanges, placement and use of money between different individuals, companies, entities, organizations or states, they are complementary. Hence the deeply felt need on the part of the organizers to give life to a conference whose themes mainly concern the economy and finance in all its many aspects.

In this context, the *UNICARTradEconomy & Finance* Conference took place at the University of Calabria on 26-27 June 2023. The project aimed to provide great opportunities to specialists, academics, students and professionals, as well as to institutions that they deal directly or indirectly with economics, management and finance, also in relation to problems related to the development of the territory and institutions (private and public). All participants were invited to present their experiences, to share best practices, to provide detailed examples and recommendations on the proposed topics. Authors were encouraged to contribute to the conference by submitting their abstracts to showcase their research in empirical, experimental or theoretical fields.

As you can easily see by reading the abstracts, there are many food for thought for new and more in-depth research, since the economic and financial dynamics are constantly changing and evolving both in the domestic and international context.

Therefore, a dutiful thank you to all those who, with their participation, sharing research and analysis, have contributed to the success of this edition of the conference.

We thank all the participants who shared their research and analysis, contributing with their work to the success of this edition of the Conference.

This book collects all the accepted abstracts of their communications in approximate order of registration in our database. Only a few abstracts are exception: in the first pages you will find those belonging to the special session organized by the C.P.T. (Territorial Public Accounts), and to the one organized by FE.N.CO (National Federation of Consuls); at the end of the Book, instead, you will find the participants to our usual “Students Lab” session.

22/06/2023

Iris Cekani, Ubaldo Comite, Francesco D. d’Ovidio, Francesco Favia, Pietro Iaquinta, Franco E. Rubino

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- Territorial Public Accounts – Calabria Region (Italy)
- Universitas Sancti Cyrilli A.D. 1669, Valletta (Malta)
- CIRPAS - Interuniversity Research Center "Population, Environment and Health" (Italy)
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C.P.T. Session

ISBN: 978-2-931089-38-5 ABSTRACTS BOOK

Financial flows and indicators of discomfort in Calabria

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Calabria Region - Italy

Maria Antonietta SPOSATO
University of Calabria - Italy

Abstract:
The social economy plays a fairly central role in achieving the objective of increasing the levels of well-being of the population, which is why, among the various and complex challenges that the country aims to achieve, there is that of "strengthening" social inclusion, especially in the countries of the South.
In order to achieve the objectives, it is necessary to have efficient and adequate tools and support mechanisms, which allow first of all to carry out an exhaustive evaluation through the monitoring of all the phases that contribute to the realization of social policy, analyzing both the point of view of the actors, or the surveys of users, true users of the service, and the evaluations provided by managerial figures.
The project, promoted by the Central Nucleus of the System of Territorial Public Accounts, operating at the Agency for Territorial Cohesion – NUVEC3, in collaboration with the Regional Nucleus CPT Calabria and the University of Calabria, has allowed to investigate about the efficiency of the social sector in Calabria, with the involvement of all the structures operating on the regional territory.
The survey was built on several points, starting with the analysis of the structural characteristics of the organization, thus tracing an overall picture of the activity carried out by the structure examined, as well as identifying the human capital present, from managerial figures to employees and volunteers.
In the next phase, the focus was on the analysis of the needs and potential of the structures, with the evaluation of any strategies that could contribute to the improvement of the services offered.
Regional public intervention has always assumed an important role in the social sector, contributing to the conferral of greater socio-economic value, which is why, in the final phase of the survey, attention is focused on the relevance and weight that public funding has in the social sector.
Ultimately, we investigate the possibility of experimenting with new methods and solutions for a more sustainable management of processes and greater efficiency of the services offered.

Keywords: Social economy; Financial Flow; Indicators of discomfort

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Public Finance in the Territories: Focus on Calabria and Interregional Comparison

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C.P.T. - Italy
Francisco BARBARO
C.P.T. - Italy
Davide BELLUCCI
C.P.T. - Italy

Abstract:
The CPT Regions Report aims to offer analysis contributions that use CPT data in order to enhance the territorial dimension.
Specifically, the analysis in question examined the Calabrian regional context, outlining the overall picture of territorial public finance, based on the information available in December 2022, referring to the 2020 survey year.
The Report, built on CPT 2000-2020 data, is divided into four sections, the last of which highlighted the trends assumed by regional GDP.
The first part exhaustively highlighted the dynamics of expenditure and revenue of the Enlarged Public Sector (SPA), focusing, specifically, on the type of expenditure, as well as on the actors. Subsequently, the field of analysis has narrowed, in fact the attention has focused on the expenses and revenues attributed to the Public Administration (PA).
In the third part, thanks to the "expenditure for future generations of the PA", i.e. a quantity built in order to represent the part of expenditure that is able to affect the quality of growth in the medium to long term, it was possible to identify the regional dynamics, supported by a direct comparison with other territorial realities.
To complete the analysis framework, the attention paid to regional GDP trends, both in a historical perspective and in a medium-long term inertial projection.
Thanks to the results obtained through careful analysis, it has been shown that Calabria, despite having suffered in 2020 a contraction of medium-low intensity of GDP compared to other regions, as well as having shown a positive attitude to absorb the recessionary phase also connected to the pandemic period, does not seem to have a pace such as to be consistent with a consolidated recovery.

Keywords: CPT data. Public finance. Spending

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Public expenditure, environment and extractive industries: the case of Basilicata region

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University of Basilicata - Italy
Carmelo PETRAGLIA
University of Basilicata - Italy

Abstract:
The present contribution tries to show some of the main findings achieved in the research activities financed by the convention between Basilicata region (Territorial Public Accounts Unit) and University of Basilicata (UNIBAS).
Basilicata is the main extractive region in Italy. Such activities allow to obtain important financial resources but at some time the presence of extractive industries generates negative environmental externalities. In fact, part of the royalties should be used in order to mitigate the negative effects caused by these activities.
In this study we show the trend of the environmental expenditures in Basilicata over the last years and we try to make a comparison with other regions in order to understand if the presence of extractive industries push the policy maker to a major effort in the environmental domain. Finally, we try to understand, at municipal level, if it is possible to detect a specific expenditure behaviour for such municipalities characterized by the presence of extractive industries.

Keywords: public expenditure: extractive industries: environmental policy: expenditure behaviour

JEL Classification: *H7*

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CPT data analysis as a governance tool for publicly owned companies

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Abstract:
The CPT Abruzzo Unit has started a research work aimed at demonstrating how the analysis of the CPT data of the monitored entities can constitute a valid governance tool for companies with public participation by both their directors and public shareholders.
Once the most significant economic sectors have been identified in relation to the services provided to the community (Energy, Waste Disposal and Integrated Water Service), the CPT data for the three-year period 2019-2021 of all the companies operating in the respective sectors were analyzed, in order to identify the qualitative and quantitative composition of the main sources of financing acquired in the period as well as the use of the same, through the analysis of the most significant economic items of expenditure incurred in the reference period.
The survey made it possible to represent the incidence of current resources acquired on the total number of commitments made, the greater or lesser financial dependence of each company on public transfers and/or sales of goods and services to end users.
The analysis of the cost structure, the ability of companies to grow independently on the market and to generate positive financial flows, were the "drivers" that guided the study in question, in order to allow public shareholders to remove obstacles that are not functional to their full operation, and prevent pathological phenomena from which economic-patrimonial and financial imbalances would derive also for the public shareholder.
Think of the need to set aside financial resources equal to the amount of losses incurred by its subsidiaries, the obligation to write down the value of the financial investments held, having to intervene to refinance a possible extraordinary plan to relaunch its investee bodies and, last but not least, the need to bear both the social cost of the inevitable redundancies following the closure of its companies and the obligation to directly provide services to the community which, in any case, cannot be suppressed.

Keywords: CPT data analysis; Governance; Public companies

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Indicators dashboard Territorial Public Accounts System

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Meri RIPALVELLA
Umbria Region - Italy

Abstract:
The Territorial Public Accounts System (CPT) is responsible for measuring and analysing public revenue and expenditure at regional level. The data come from the financial statements of public entities and investee companies that fall within the scope of observation of the CPT, or the Enlarged Public Sector (SPA).
The account, which is produced with an annual reference, represents the actual amount, collected and spent, on each regional territory considered, with a complete historical series, available online from 2000 to today.
The database is the main product of the System, the result of joint work between the Central Technical Unit and the Regional Nuclei, with an open format dataset, in line with the CPT System's adherence to the principles of Open Government, and with the aim of promoting transparency and citizens' access to public information.
The Dashboard of Territorial Public Accounts (CPT) indicators, designed and implemented by the CPT Unit of the Umbria Region, starting from 2021, provides a set of 46 indicators calculated on the revenue and expenditure data of the Enlarged Public Sector (SPA) composed of Public Administration (PA) and an Extra PA Sector including those subjects, central and local, that produce public utility services and are controlled directly or indirectly by public bodies.
The construction of the dashboard can be defined as an important tool for transparency and accountability towards citizens, businesses, economic and social subjects, media, etc.
The dashboard in fact provides, through a simple graphic representation, the comparative reading of the different indicators by comparing the data between Umbria, Central and Italy, reconstructed for an important time interval (2000-2020).
The 46 indicators of the 2023 edition of the CPT dashboard refer to the 2000-2020 time series: to allow time comparisons, monetary data are expressed in constant 2015 euros. In addition to allowing a longitudinal analysis, the dashboard also allows a territorial comparison: the Umbrian values are compared with those calculated for the whole of the Italian regions and the Centre-North (for some indicators, details are available on all the regions and autonomous provinces of Italy).
The indicators of the CPT dashboard, represented through 4 dashboards viewable on the "Umbria in Figures" website of the Umbria Region, are available in open format on the "open data Umbria" page which also contains the elementary CPT data referring to Umbria.
The 4 dashboards, which represent an example of how the elementary data of the open data of the CPT system can be reprocessed to build indicators with a greater information content, specifically concern:
- Indicators on the revenues of the Enlarged Public System (PPS);
- Indicators on the revenues of the Enlarged Public System (PPS) by levels of government;
- Indicators on the expenditure of the Enlarged Public System (PPS);
- Indicators on the expenditure of the Enlarged Public System (PPS) by levels of government.

Keywords: Indicators CPT; Analyze; Government

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Social Infrastructure and the Gender Employment Gap: evidence from Public Territorial Accounts. A focus on Lazio

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Patrizia SCHIFANO
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Abstract:
Recent financial crises have had devastating effects on living conditions in Europe, with the most vulnerable groups paying the higher price in terms of employment over the last decade. Increasing precariousness particularly affects young people, immigrants, and women, but the latter suffer more from cuts in social spending: less availability of early childhood services, the burden of imbalance in the distribution of domestic work within the family, the lack of flexibility in the organization of work, all make it particularly difficult to reconcile work-life balance for women. Investing in "social infrastructure" is therefore on the agenda of most European governments.
In this vein, the present study focuses on regional labour market in Italy and aims to investigate the effects of public spending on social infrastructure on female employment over the last two decades. Building on the methodology presented in Guarascio and Zezza (2022), we estimate a panel structural vector autoregressive (PSVAR) model with regional fixed effects, using a set-up is similar to the recent IMF study by Akitoby et al. (2019). We rely on regional data from the Public Territorial Accounts (CPT), which provide information on public spending broken down by category, economic sector, and institutional level, allowing us to construct fiscal variables explicitly excluding all major sources of endogeneity, thus easing the identification of exogenous shocks.
Our study reveals a positive and long-lasting impact of social expenditure on private investment, GDP, and employment. Despite the favourable, albeit transitory, effect on the gender employment gap, the dysfunctional characteristics of the Italian labour market prevail in the medium-to-long term. Indeed, the positive effect of social spending on female employment turns negative after 3 years. We argue that temporary or one-off measures are insufficient, and rather, structural, and farsighted policy actions are necessary to reverse trend of persistent gender divides. Furthermore, we also investigate possible heterogeneous effects of social spending across regions, by splitting the sample along macro-areas, regional labour market characteristics, and the provision of early childcare services. While public spending on social infrastructure yields positive outcomes in terms of output growth and crowds in private investment in all areas of the country, the impact is more sizeable in regions characterized by greater industrial and infrastructural development, lower import dependency, better quality of public institutions, and higher presence and quality of childcare services – such as Lazio and Toscana in the Centre, and Emilia-Romagna, Lombardia, Piemonte, and the Alpine regions in the North.

Keywords: Social infrastructure; Gender inequality; Fiscal Policy; Panel SVAR; Italian regions

JEL Classification: *C33; E24; E62; J16; R58*

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The Tourism Satellite Account for the Liguria Region: the economic dimension of the tourism industry for the year 2019

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Marta SARTORIS
Liguria Ricerche S.p.A. - Italy

Mauro NATALI
Territorial Public Accounts Unit (CPT) Liguria - Italy

Abstract:
The Tourism Satellite Account (CST) is the internationally recognized and recommended tool for assessing the economic dimension of the tourism industry, giving a joint representation of the sector from both the demand and supply sides.
In Liguria the impact of tourism is very high therefore it was decided to estimate the CST at regional level.
The regional CST, in fact, represents the methodologically most correct and suitable tool to bring out the specificity of tourism within the system of regional accounts to which it is linked and bound.
The regional CST thus makes it possible to measure the economic role played by tourism in the regional context. Specifically, this tool allows to identify and estimate the added value of the regional tourism industries and the tourism added value at regional level.
During the conference the Tourism Satellite Account for the Liguria Region will be presented, in which the results provided by the stratified analyzes for the different dimensions of Tourism will be deepened, such as Presences and Arrivals, Tourism Consumption, Added Value linked to Tourism and Employment in Tourism Industries.

Keywords: Tourism Satellite Account; Tourism industry

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The forecast econometric model of regional GDP: the results of the second year of research

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Gian Lorenzo BORACCHIA
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Leonardo MASINI
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Abstract:
The update to IREM (Italian Regional Econometric Model), already developed the previous academic year, and deeply renewed in the current academic year, is presented. The reference literature in the field of regional forecasting modelling from which the model draws will be briefly recalled.
Subsequently, the speaker will illustrate the usefulness for the Regions to have their own forecasting model of the main demographic and economic aggregates, listing the advantages and gains in terms of autonomy of the analysis in the choices of local policy.
We will then move on to the review of the improvements made to IREM compared to the version released in the previous year, recalling the considerable progress made in this further year of research in particular with regard to demographic variables, deflators and the mechanism of substitution of capital and labor factors.
Finally, the researcher will show a forecasting exercise carried out using the model (from 2023 to 2026) taking care to specify the limits of the model and the assumptions that have been conducted to obtain such forecast scenarios.

Keywords: Aggregates; Econometric model; IREM

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FE.N.CO. Session

ISBN: 978-2-931089-38-5 *ABSTRACTS BOOK*

Micro and macro economics in the financial horizons

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Abstract:
Based on the experience gained in many years of diplomacy, I realized that it is important in every speech to clarify precisely the meaning of the topics covered and the words used. This is particularly true in the economics and finance sector where most have partial and superficial knowledge.
This assessment expands by involving one or more states up to a global level, creating in practice an even greater political macro-economy.
In other words, it is as if one were looking at a thing as a whole but evaluating it with a vision that starts in one case from below and in the other from above.
Both the 'micro' and the 'macro' economy have as their objective the study of the functioning of the economic system. What changes is simply the analytical perspective adopted.
The macro is crucial not only to photograph a situation but to develop forecasts and possible corrective actions.
International finance is the branch of economics that studies the financial interactions between nations. Areas of study include country-to-country capital flows, exchange rate fluctuations, trade balances, the effects of tax policies, and other related issues. Modern international finance theory focuses on the big picture, macroeconomic concepts rather than the more basic details of microeconomic approaches.
All this is strongly influenced by wars, natural disasters, bank failures, epidemics and social inequalities.
And here, alongside economists, politicians and international organizations, consular diplomatic activity becomes important.
The correct and shared use of the funds of the PNRR, peace mediations, the flow of migrations and international financing cannot ignore the active presence of foreign delegations in the various countries.
The Fenco that I represent here has created and is promoting a constant dialogue in highlighting that the global system of resources needs today more than ever a profound revision in all sectors.
Energy, food, resources must have a more rational development.
Finance can no longer disregard common ethical values that look beyond the present and to opportunistic decisions.
As we have repeatedly underlined, 167 out of 192 nations hold a total of 16% of world GDP. It is an imbalance that in the medium and long term will create unpredictable situations
Macroeconomics cannot fail to be based on human and social values just as it cannot ignore a sustainable and widespread micro-economy.

Keywords: Micro Economy, Macro Economy, Finance, FENCO

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Female entrepreneurship and gender policies

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Abstract:
The failure of the international economic-financial development protocols requires a rethinking of the settlement model and planning a return to government policies based on the valorisation of territorial, local and urban capitals. This can no longer happen in terms of further growth, accumulation and consumption, but by designing polycentrism and densification and regulating the reuse of soils in a multifunctional dimension, reconfiguring spaces and producing more resilient and adaptive urban fabrics. The future will see the launch of a few large works and a multiplicity of small projects, feasible and of a scale suitable for the multitude of actors, such as property owners and economic and social subjects. In a framework of scarce financial and environmental resources but with the great opportunity of the PNRR it will necessarily be necessary to leverage on a virtuous interlocking of numerous small-scale projects but within defined strategies intended as systems of well-calibrated spatial and economic choices . These are the foundations of the Cities of Women project launched in Matera in 2019. The ecosystems of the Mediterranean are made up almost exclusively of small family businesses operating mainly on a local basis. This makes these ecosystems very different from those of the Anglo-Saxon world, which are characterized by managerial enterprises, developed and efficient financial markets and the diffusion of venture capital and crowdfunding.
The central issue is the mobilization of resources necessary for the requalification and sustainable development of cities and the consequent problem linked to the social redistribution of urban real estate income, i.e. the economic surplus that urban transformations and public and private investments produce in the urban economy , to be used in favor of the public city. Today's appointment is a significant stage in this trajectory carried out with FENCO. The presentation of case studies on successful startups will make it possible to focus on the distinctive features of young companies that have established themselves on the market and to derive from them general principles that can be taken as a reference by all those who intend to start new sustainable business initiatives in this area of the world.
We are dealing with
1. Small business networks, districts, cooperatives
2. Pre incubation, incubation and follow up models
3. The role of strategic partnerships and networks in the sustainability of business projects
4. The role of universities and technology transfer in business creation and spin-offs
5. Case studies on successful startups in the Mediterranean.

Keywords: Female, Economy, PNRR, FENCO

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ISBN: 978-2-931089-38-5 *ABSTRACTS BOOK*

Financial Institutions and Sustainable Finance in the Post-pandemic Scenario

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Abstract:
Financial institutions are key actors for accelerating development towards a more sustainable global financial market and tackling climate change by allocating financial resources to the green and environmentally friendly sector. The international efforts to improving finance and business practices towards sustainability have seen an acceleration in the post-pandemic scenario but are still far from meeting the targets of the Sustainable Development Goals. However there has been an encouraging growth, in the financial markets, of green investing assets, finance and investment toward climate change driving industries, which continue to rise.
There is no doubt that international financial institutions play a fundamental role in accelerating development towards more sustainable pathways. The active involvement of financial institutions is key to drive business transformation by means of sustainability due diligence and environmental, social and governance risk management. Financial institutions have begun to show their ambition by announcing pledges to achieve net zero emission by 2050. However, one of the challenges is to ensure that the financing activities of financial institutions are aligned with their own commitments.
The intervention from the banking sector is key to encourage businesses to act responsibly and avoid the effect of climate change that drives global warming and will continue to disrupt the ecosystem and supply chain, and consequently threatening financial stability. All countries are obliged to achieve collective goals on limiting global warming to well below 1.5 degree Celsius compared to pre-industrial levels and reduce emissions as quickly as possible. To achieve these ambitious albeit necessary targets a massive amount of financing is needed to support climate change mitigation and adaptation.

Keywords: Goal, Finance, Adaptation

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Environment, Economy and Finance

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Abstract:
The environment, the economy and finance are three fundamental components of our social system and of our very existence. In recent decades, it has been increasingly understood how closely they are linked to each other and able to influence each other.
COVID-19 has provided further evidence of how interconnected the three pillars are. The impact of the pandemic on the economy and finance has been significant, with long-term consequences that still impact our daily lives. The blockage of economic activities and the contraction of financial markets have led to a deep global recession. The loss of jobs, the closure of companies and the slowdown in production activities have had serious direct consequences on the financial situation of individuals and businesses.
The pandemic has also provided an opportunity to reflect on our relationship with the environment and on the choice of our priorities. During times of lockdown, air pollution has decreased, levels of greenhouse gas emissions have dropped and air quality has improved. These changes have highlighted the critical role that human activity plays in determining the impact on the environment and on people's health. Furthermore, the pandemic has strengthened awareness of the importance of biodiversity and the need to preserve natural ecosystems to prevent future disease outbreaks.
The pandemic crisis has also highlighted the vulnerabilities of the economic and financial system. The unpredictability of events, the volatility of the markets and the uncertainty of economic prospects have made clear the need for reforms of a more sustainable and balanced, as well as global, approach
In this context, there is an urgent need for a paradigm shift. We can no longer consider the environment and environmental disasters as a separate entity from economic and financial choices. We must adopt a new paradigm that places the environment at the center of economic and financial decisions. Stakeholders, including governments, businesses and financial institutions, must assume responsibility for leading change towards a more sustainable system, in which the environment is preserved and protected.

Keywords: Pandemic, Economy, Finance, Chenges

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Republic of Moldova. Notes on Economics, Finance and Opportunity

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Abstract:
The commercial policies promoted by the Republic of Moldova are mostly oriented towards the attraction of investments in the national economy, for innovation, the transfer of know-how and competitive products for domestic and foreign markets, to create efficient techniques and economic infrastructures in order to maximize the existing economic potential. Due to its favorable geographical location, Moldova is a platform for international and multinational organizations and has become attractive for the development of trade between Western and Eastern markets.
The Republic of Moldova is one of the few countries to have on the one hand a preferential economic regime with the European Union (DCFTA) and on the other a free trade system with the former Soviet area (CIS countries).
Continued engagement with the IMF supports Moldova's reform agenda. The authorities completed the sixth and final review under the three-year Extended Credit Facility and Extended Fund Facility agreement with the IMF in March 2020. Negotiations on a new economic reform program led to an agreement in July 2020 for $558 million in three-year agreements. Once approved by the IMF Board of Directors, the new program will support the Moldovan authorities in pursuing institutional reforms aimed at addressing vulnerabilities in fiscal governance, control of the non-bank financial sector, market regulation, anti-corruption and in the rule of law.
investments in the national economy, for innovation, the transfer of know-how and competitive products for domestic and foreign markets, to create efficient techniques and economic infrastructures in order to maximize the existing economic potential.
For industrial sector investors, the Republic of Moldova offers excellent conditions in Industrial Parks and Free Economic Zones with tax and administrative incentives, government support and free trade schemes for a market of 800 million consumers in the EU and CSI extension.

Keywords: Moldova, Commercial Policies, Development, Trade, Free Economic Zones

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Spontaneous Contributions

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Migratory flows in the Mediterranean. Riace and the repopulation of the historic center through the opening of craft workshops. Tourism, economy, integration

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Abstract:
The present work presents a study on the dynamics related to immigration in Calabria, focusing on the recent history related to the case of Riace, a small town known for its experience of welcoming migrants and for the initiative to repopulate the historic center through the opening of workshops - craft shops.
As is known, in recent decades, immigration has become a relevant issue for Italy and, in particular, for Calabria, which has seen (and continues to record) a significant influx of migrants from different parts of the world.
In the context of this migratory phenomenon, the municipality of Riace has attracted international attention for its initiative to welcome and integrate migrants. (see the case of Lucano, former mayor of Riace).
Through the opening of craft shops (which represent real laboratories managed by migrants), the municipality of Riace has tried to promote the socio-economic integration of migrants, enhancing their skills and cultural traditions.
This initiative has led to a regeneration of the historical center of Riace, previously in decline, and has contributed to the repopulation of the area through the creation of jobs and the attraction of visitors interested in local craftsmanship. However, after the well-known legal proceedings, the process relating to the economic and tourist revitalization of the area has slowed down considerably.
This case study analyzes the social and economic impact of the Riace initiative. It examines the process of welcoming and integrating migrants, focusing on their involvement in the opening and management of craft shops. Furthermore, it investigates the effects of this initiative on the social fabric of Riace and on the intercultural dynamics that have developed in the local community.
Furthermore, the study is based on qualitative and quantitative data collected through interviews, observations and documentary analysis of recent contemporary history. The results offer an in-depth understanding of the Riace case and its broader implications for immigration management and local community development in Calabria and other parts of Italy.
This study offers an introduction to the issues addressed in the Riace case study. Further research could explore the socio-cultural, economic and political aspects of the initiative, as well as analyze the challenges and opportunities related to the integration of migrants into other Italian communities.

Keywords: Migrants, Solidarity tourism, Repopulation of historical centres, Riace.

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Have the recent concentration phenomena of the Italian cooperative credit banking (CCB) sector weakened its mutual nature? An analysis

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Abstract:
In today's world business environment, the increasing request for non-financial information (NFI) has led businesses to disclose it in sustainability reports (SRs)/non- financial reports (NFRs) to address the greater stakeholder demands in environmental, social and governance (ESG) issues.
To investigate NFI disclosure in banks is extremely relevant as banks have a fundamental impact on the overall economy, performing the function of transferring funds, and the sensitivity of bank managements regarding sustainability may reflect this in their lending decisions, so highlighting an indirect environmental impact. In spite of this, surprisingly scarce attention has been paid to the ways in which the banks provide social and environmental accounting to society at large.
Banking sector is characterized by a relevant biodiversity, with the coexistence of business banks (whose primary business focus is maximizing shareholder interests) and cooperative credit banks (CCBs), where profitability is neither the primary nor the exclusive goal, but it is instead to maximize value for a larger and more diverse group of stakeholders, whilst promoting the development of the local economy in a socially responsible way.
We thus focus our research on CCBs, as these banks, owing to their legal status and their commitment to the values of the social economy, should be the banks with a higher and better quality of CSR disclosure. Nevertheless, previous researches underlined a CSR disclosure level in CCBs lower than that in commercial banks. We focus on Italian CCBs as it represents a relevant component of national banking system: at the end of 2020, CCBs where more than half of Italian banks.
Actually, the Italian banking system has been interested by a national reform of cooperative credit (Law n.49/2016), aimed to strengthen the capitalization of CCBs (Law no. 49/2016), that ended with the creation of two main banking groups (ICCREA and Cassa Centrale Banca), to which have to adhere all CCBs not converted into limited liability companies.
In the paper we are thus interested to investigate whether the recent concentration phenomena which have interested Italian CCBs have weakened their mutual nature, thus their (supposed) higher commitment to the social values with respect commercial banks.

Keywords: cooperative credit banks non-financial information mutual

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Liquidity trap: not only economic theory, but also practical cases. The Japan case

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Abstract:
When we talk about the liquidity trap, memory leads us to the liquidity trap present in Keynesian theory, where monetary policy is unable to influence real quantities and only fiscal policy affects aggregate demand. In the General Theory of Employment and Money, Keynes describes an exogenous money supply, as it depends on the monetary authority, . while the demand for money indicates the preference that the public shows over other capital goods, which have a positive interest rate. This preference is mainly due to the fact that money can be exchanged for goods without incurring costs. Its liquidity leads the currency to be preferred by individuals. By now it is clear that the liquidity trap is a practical case, which manifested itself in Japan in the 90s; in that period the Japanese economy showed low growth and the Central Bank of Japan (Bank of Japan- BOJ), implemented a monetary policy with interest rates close to zero (Zero Interest Rate Policy -ZIRP).I n this way the BOJ tried to avoid a recession due to deflation. Surely public expectations are highly conditioned by inflation and deflation; it is no coincidence that if the inflation rate is negative the interest rate will be high and the public thinks that in the future prices can only decrease and, therefore, the propensity to consume will also be different. If deflation occurs in an economy, firms' marginal revenues will decrease, on the contrary, marginal cost will be constant. When rates are close to zero or zero, the monetary authority cannot intervene in the economy with monetary policy, only fiscal policy can stabilize the economy system, just as Keynes describes in the General Theory. It must be said, however, that the liquidity trap manifested itself for the second time in Japan in 2013, a period marked by the economic crisis that began in 2008. All these aspects will be analyzed in the article.

Keywords: Money supply, interest rate, economic crisis

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Literature review: Determinants of demand for non-life insurance.

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Abstract:
Non-life insurance companies have greatly expanded financial and economic growth over the past few decades through resource reallocation and client financial services. Factors influencing insurance purchases have been the focus of insurance research for many years.
Insurance businesses and policymakers will benefit from being aware of the specific economic, institutional, demographic, sociocultural, and psychological variables to design future insurance services and policies that may be modified to support the development of the insurance market.
Insurance penetration and density are the dependent variables in practically all worldwide comparison studies. This study investigates cross-national and national studies, indicators for tracking non-life insurance growth, and factors influencing non-life insurance spending. The literature review reveals that empirical academic studies published about non-life insurance factors can be found in studies whose data are grouped for all lines of non-life insurance and in studies whose analysis uses separate non-life insurance data, providing more precise analysis for motor cover.

Keywords: Insurance penetration and density, non-life insurance spending, motor cover.

JEL Classification: *G22*

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Tax compliance of High Net Worth Individuals, comparative case for Albania

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Abstract:
Tax compliance, mostly for High Net Worth Individuals (HNWIs) taxpayers, remains an open challenger for Tax Administration and policy makers. There are evidences that HNWIs are less Tax compliant than average taxpayers.
The conceptual framework of Prichard et al. (2019), throughout a vaster and recent literature review, under Political Economy Assessment insights, provide a detailed and conclusive set of toolkits of how to conduct tax compliance reforms in terms of "Fiscal contact". The combination of key elements as enforcement, facilitation, and trust, should be considered as complementary in reforms design and implementation.
Albania is part of Western Balkan Countries. Such group generally shows higher level of informality and tax evasion, however the different policy tax behavior of them. They are involved in integration negotiation process with EU. As such they should engage their efforts in fiscal performance and taxpayer liability.
Government of Albania have undertaken fiscal reforms during 2015-2022, however the effects are slow and in some cases deviated. Comparative analyses of Albania with other WBC, and other individual country patterns are included in order to understand and provides concert conclusion and suggestions for policy makers.

Keywords: Fiscal Contract, Tax morale, Wealth distribution, Tax burden

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Greenwashing: the dark side of the green communication

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Abstract:
The importance of voluntary environmental disclosure for companies is growing more and more. Since the aggravation of environmental pollution, many companies around the world have paid more attention to environmental issues. Over the past decade, stakeholders such as investors, consumers, governments, and corporate customers are increasing pressure on companies to disclose information about their environmental performance and environmentally friendly products. However, the rise of environmental disclosure has also been accompanied by social questions about its veracity. The paper's object of study is the phenomenon of so-called "greenwashing". It begins with what this phenomenon originated from, and thus what it is, how to recognize it, and what the main possible drivers for companies that engage in it. Subsequently, the case study on the first sentence issued in Italy by the Court of Gorizia in November 2021 is reported. The paper aims to offer a theoretical contribution to the existing literature, to give greater emphasis to this phenomenon.

Keywords: greenwashing | sustainability | green communication | green economy

JEL Classification: *M37 - Q56*

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ISBN: 978-2-931089-38-5 *ABSTRACTS BOOK*

Risk Management in the Public Administration: Future prospects

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Abstract:
The Public Administration and, in particular, the Local Authorities, are the object of analysis by the economic-business literature both in Italy and in other countries. In particular, the peculiarities that distinguish Local Authorities compared to private companies make the public sector particularly interesting from the point of view of the analysis of the Risk Management process. The aim of the paper is to analyze the state of the art of literature and practice and identify the prospects for Local Authorities so that they can face more and more efficiently the challenges that society and the market require. The approach will be qualitative, as the case study method of EU funds will be adopted. The implications of the paper are primarily academic, as it contributes to the literature on Risk Management in the Public Administration, which is not yet very vast, according to the knowledge of the authors, and, secondly, of a practical and managerial type as the study will be of help for public managers called upon to manage PA bodies.

Keywords: Risk Management; Local Authorities; Public Administration;

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Causes of dissolution of local authorities

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Abstract:
The paper aims to analyze the causes of the dissolution of municipal councils as public bodies closest to citizens. Starting from a brief examination of the dissolution causes of the collegial body, attention will be focused on the phenomenon of mafia infiltration in local authorities.
The control over the organs is properly a political control, to be understood as a control of the general legal order over the particular legal systems, with the aim of carrying out their activities in the most efficient way towards the citizens. It is exercised not on the individual but on the body as a whole, which can result in their dissolution.
One of the most meaningful hypotheses of receivership is contemplated by art. 141 of Legislative Decree no. 267 of 2000, where the reasons that cause the dissolution of the municipal and provincial councils are indicated. These reasons represent the precondition for the dissolution of the institution.
Mafia infiltration is provided for in art. 143 of the Consolidated Law.
For this reason, attention will be focused on the mafia phenomenon that is rampant in local authorities, deepening the nature of the institution of dissolution.
In conclusion, the data relating to the dissolution of the bodies of local authorities will be highlighted.

Keywords: dissolution | mafia | Local Authorities

JEL Classification: *K14, K23*

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Sustainability practices to contrast climate change: A Study on the Insurance Sector

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Abstract:
Companies in the insurance and banking sector are subject to ESG assessment both from a legislative point of view and by investors, and therefore prepare the sustainability report (DNF). The objective of the paper is therefore to conduct an analysis of the insurance sector in order to identify the sustainability practices, with specific regard to environmental sustainability, implemented by companies. The approach of the paper is qualitative and is based on the case study method. The reference background is based on Gulluscio, Puntillo, Luciani and Huisingh (2020) who provide a framework on sustainability reporting and Joyce and Paquin (2016), who instead propose a useful tool for identifying the sustainability practices of businesses. The data used for the analysis are public and extrapolated from the sustainability report of the company considered. The paper has implications of an academic nature, as it contributes to the empirical verification of the model of Joyce and Paquin (2016) and implications of a managerial nature, as it provides companies with similar suggestions useful for the implementation of environmental sustainability practices.

Keywords: Insurance sector; ESG; Sustainability; DNF; Climate risk

JEL Classification: *M10*

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Risk Management Process in Public Sector: an analysis on healthcare companies

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Abstract:
For some time now, healthcare companies have adopted risk management and mitigation processes comparable to those of private sector product or service companies due to the similarity of the risks to which they are subject and due to the process that sees this type of company increasingly voted to a managerial structure. The objective of the paper is to frame the risks to which this category of companies are subject from a theoretical point of view and then focus on the Risk Management process adopted by them. In particular, we will focus on "Incident reporting", a method currently widely used for the real-time management of clinical risk. The approach of the study is qualitative and is based on the analysis of the existing literature in order to give it an organic systematization. The analysis has implications of a theoretical and academic nature as it contributes to the literature on risk management in the health sector and has implications of a managerial nature, as it can provide companies with support in the adoption of risk management and risk mitigation models.

Keywords: Healthcare; Public sector; Risk Management; Financial Risk; Reporting

JEL Classification: *M10*

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ISBN: 978-2-931089-38-5 *ABSTRACTS BOOK*

Not causing damage to the environment as a new limit to private economic initiative: what prospects following the reform of Article 41 of the Italian Constitution?

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Abstract:
Private economic freedom found full consecration only with the birth of the modern state. In Italy is the Republican Constitution in Article 41, paragraph 1, recognizes this freedom.
The Constituent Legislator, however, did not want to leave this absolute freedom. In fact, in art. 41, 2nd paragraph, the Constitution introduces significant limits corresponding to the non-contrast with safety, freedom, human dignity, but above all with social utility. At the same time, it establishes the possibility that the state legislator intervenes to determine programs, to provide controls to direct and to coordinate the same initiative for social purposes (Art. 41, 3rd paragraph, Constitution).
Recently the Constitutional Legislator with Constitutional Law 11 February 2022, n. 1, as part of a broader intervention, aimed at safeguarding the environment (now expressly protected by article 9 of the Constitution), reformulated this article and added that private economic freedom cannot be exercised in such a way as to cause damage to the environment (Art. 41, 2nd paragraph, Const.). It also added that the law determines the appropriate programs and controls so that public and private economic activity can be directed and coordinated for social and environmental purposes (Art. 41 , 3rd paragraph, Cost.).
This modification certainly represents the awareness of the centrality of the environment in common contemporary feeling and offers important cues that require careful study.
The investigation profiles on which brief reflections are proposed here are two: on the one hand it is necessary to understand whether it is a directly applicable provision - as well as by the Legislator - also in relations between private individuals and, at the same time, what the consequences could be of this change with reference to the business activity. It is evident, in fact, that the express constitutional provision of this limit entails an increased transition risk for all entrepreneurs and, on the other hand, could provide new insights into interpretation as regards institutions such as the liability of company directors.

Keywords: Private economic initiative; Sustainable enterprise; damage to the environment

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Albanian Social Policy and Economic Politics

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Abstract:
The economy of Albania has had a significant impact on social policy in the country. The country has seen a steady increase in economic growth since the fall of communism in 1991, and this has had a positive effect on social policy. The challenges of the market economy have made social sector so important, especially for individuals with special needs and moreover for those unable to afford living, social services in Albania are also conceived and organized under the regime of the market. Economic developments, in any case, cannot see themselves outside of influencing or being influenced by social services, and their journey is symbiotic.This study aims to explore and describe experts and policymakers perceptions of the economic-social relationship and influence that these indicators have exerted on the formatting of social policies and on the typology of providing social services. This is a descriptive qualitative research study, applying a qualitative analysis framework of 13 semi-structured interviewers who are selected as "experts" in two different areas (1) social policy researcher and (2) social policymakers (Hennink, 2011), emphasizing interpretation of the participants' experiences (Sandelowski, 2000). Almost all experts states that Albanian economy has guaranteed a wide range of social services for the unemployed, pensions, public health, education, cash transfers and some specific support. Most of them declare that not all areas of social services are guaranteed to the same degree and public attention and not in all sectors the evaluations have been positive, this because of political priorities and different economy sectors prioritization.

Keywords: policy, social, economic, services

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The impact of COVID-19 on the employment condition of families: a case study of the Puglia region

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Abstract:
The Covid-19 pandemic has had a significant impact on employment worldwide, including the Puglia region, with immediate and long-term repercussions on the workforce and families. Through the use of official data, such as employment statistics and economic indicators, this study aims to assess the impact caused by the Covid-19 pandemic on the employment situation of families in the Puglia region.
The impact of the pandemic on the employment condition of families in Puglia has been profound, with an increase in unemployment and a decrease in job opportunities. Key sectors such as tourism, hospitality, and commerce have been particularly affected by the imposed restrictions, leading to layoffs, work suspensions, and salary reductions.
The analysis highlights how Puglia families have experienced a decrease in household incomes due to reduced work capacity and overall economic difficulties caused by the pandemic. This has had a direct impact on the socio-economic well-being of families, influencing financial stability, access to essential goods and services, and overall quality of life.
The restrictions imposed by the lockdown and economic difficulties have resulted in higher unemployment and reduced job opportunities for casual workers, youth, women, and those who were already in economically vulnerable situations. On the other hand, certain segments of the population have been able to benefit from the evolving Covid-19 situation. For example, sectors such as e-commerce, digital technology, and healthcare have been able to offer increasing job opportunities, such as online product delivery or healthcare assistance.
The results indicate a challenging situation for Puglia families, with socio-economic consequences that require targeted interventions to mitigate long-term effects and promote economic recovery in the region.

Keywords: Employment - Work - Families - Covid-19 - Puglia

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The impact of the Albanian migration remittances to the Economic Growth and State-building: a multi-disciplinary look

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Abstract:
The present research aims to understand the dynamics of the impact of Albanian emigration in Italy on the Economic Development (ED) and State-building (SB) of Albania. We aim to explore the impact that both variables have on each other and on fostering democratic values in the specific given region.
The method implied for the present work is an explorative and cohort design based on the official numbers of Albanian migrants to the EU countries. Data results, scored by STATA software for cohort-comparative research, comparing the World Economic Outlook (WEO), Eurostat, and the Western Balkans Economic Reports (WB)in a 30-year continuum, from 1993-2023.
Descriptive statistics revealed a linear distribution of both variables in Albania (M = 1.93; Mtot = 40.005; SD = 23) meaning a linear probability of impact of the Albanian migration to the ED and SB. Regressive analysis revealed a good variability and R square=.569 indicating that both variables encountered a total of 89% of the total variance and stability. Multiple regression for the types of Albanian migration economic products in Italy and the stable growth of the Albanian Economy ($F=(6,02)=5,562$, $p < 0.05$) with an $r\ 2 =0.132$. Spearman correlations for the impact of different regions' residence migrants on economic growth showed an inversive significance ($rw= -.224$; $p < 0.01$)meaning that there is not a significant impact on the economic performance and state-building of the country the fact of living in a specific Italian region.
Understanding the impact of Albanian emigration on the Economic growth of their motherland requires an interdisciplinary approach, incorporating sociological, economic, political, and cultural perspectives. Policies aimed at addressing the challenges and opportunities associated with this migration phenomenon must consider the complexities of individual motivations, systemic factors, and transnational connections. By adopting a holistic approach, policymakers, researchers, and society as a whole can develop informed strategies to address the impact of remittances as a means for direct domestic investment and growth.

Keywords: Albania - migration - remittances economic growth - state-building,

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ISBN: 978-2-931089-38-5 *ABSTRACTS BOOK*

The relationship between renewable energy consumption, carbon dioxide emissions, economic growth, and foreign direct investment: evidence from developed european countries

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Abstract:
This research paper aims to empirically analyze the relationship between renewable energy consumption, carbon dioxide emissions, GDP per capita growth, and foreign direct investment. The empirical analysis consists of 18-year panel data of 9 developed European countries, over the period 2002–2019. The topic contains important macroeconomic variables used as indicators of the socioeconomic development of countries. Also, considering the disadvantages of Carbon dioxide (CO2) emissions which represent a major threat to all countries, with a tendency to create opportunities for prevention. In terms of the methodology, several models are analysed using the panel regression econometric techniques. The study employs the Pooled Least Squares (OLS), Pooled Least Squares Robust (OLSR), Fixed effects Method (FEM), and Random effects method (REM). Although, a correlation matrix is presented to identify the relationship between the study variables. Moreover, based on the results generated from the Hausman Test, the Random effects turn out to be the most appropriate method in this research. Additionally, based on the regression results that were produced using the random effect technique, show that Renewable Energy Consumption has an impact on improving the quality of the environment in the developed countries of Europe, renewable energy is useful for reducing local carbon emissions. While GDP per capita has a negative impact on CO2 emissions and does not indicate a level of significance. Further, Foreign Direct Investment has a positive impact on CO2 emissions although, does not indicate a level of significance. This paper's major goal is to advance our knowledge of this relationship and arrive at fresh insights that could be very useful to policymakers. The study's second objective is to fill the vacuum in the literature for this time period and a sample of counties according to specific macroeconomic variables.

Keywords: Renewable Energy Consumption; CO2 Emissions; Economic Growth; Foreign direct investment

JEL Classification: *Q42, Q53, F43, C12*

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The exchange rate policy on Western Balkan countries: how have these countries' exchange rate regimes changed during the last years?

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Abstract:
The Western Balkans is a geopolitical term coined in the early 2000s by the European Union's governing bodies to refer to countries in south-eastern Europe that were not EU members or potential candidate countries. The region experienced severe conflicts in the 1990s, with opposing political and economic consequences. The study aims to analyze the exchange rate policy in the last years and how it affects the financial markets.

Keywords: exchange rate regimes, EU, WB countries, economic growth

JEL Classification: *E010, F630, O110*

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Risk Management Process: How firms manage climate risk

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Giovanna CROCCO
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Abstract:
For some time now, companies have been evaluated from a financial point of view and also from the point of view of sustainability. In particular, two types of indicators have been created: ESG and SDG. They are above all taken into consideration both by investors and in the credit disbursement phases. Companies are therefore encouraged to implement sustainable actions. On the other hand, Benefit Companies, compared to other companies, are born with the very aim of undertaking sustainable actions for the benefit of society. The goal of the paper is to understand how benefit companies have better assessments in environmental terms than other companies, with the same fundamentals. The approach is qualitative and will be based on the analysis of the sustainability reports of two companies. The paper has implications of a theoretical nature as it contributes to the literature on benefit corporations which is not yet very developed and implications of a managerial nature, as it suggests to managers eventually to improve their own sustainability performance. From the analysis of the contents, it appears that Lavazza, despite not being a Benefit Company, has a more detailed sustainability report than Illy Caffè.

Keywords: risk management; sustainability; climate change; ESG

JEL Classification: *M10*

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The Importance of the Temporal Dimension of Accounting Operations in the Accounting Reform Process for Regions and Local Authorities

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Abstract:
The process of accounting harmonization for Regions and Local Authorities has brought to the forefront, through the fundamental role assigned to the principle of enhanced financial accrual, the actual correspondence of the temporal dimension between managerial events and their related accounting operations. It has compelled all administrations to adopt a new mode of management and planning of public resources that ensures governability of transparent and truthful accounts, control of financial balances, and implementation of the fundamental concept of enforceability.
The system of provisions and funds (Multi-Year Restricted Fund, Doubtful Receivables Fund, Commercial Debt Guarantee Fund) has further developed this guiding principle to enhance the sustainability and guarantee the preservation of budgetary balances. It operates not only in the immediate term but also for the future, with a transgenerational perspective and a focus on protecting citizens.
This structure now intersects with the path outlined by the National Recovery and Resilience Plan (PNRR), which aims to establish a uniform conceptual framework for accounting standards, applicable to all public administrations. It seeks to leverage international accounting knowledge and experiences to enable intertemporal comparisons across different years and different administrations. This framework creates the minimum conditions of transparency in administrative activities, akin to the market discipline observed in financial economies for companies, and in the case of public administrations, it can be defined as the discipline of citizens.

Keywords: Accounting Reform Process; enhanced financial accrual; provisions and funds; budgetary balances

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A decision support methods for cultural heritage enhancement interventions. A case study: Multi-attribute analysis to evaluate the relevance of Calabrian museums

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Abstract:
The purpose of this article is to develop a quantitative model that supports policy makers in the cultural heritage sector.
In particular, this paper proposes a future metodological approach to assess the impact of strategic decisions at the policy level, in the cultural heritage tourism field. They are so called “Cultural heritage assets”, pursuant to articles 10 and 11 of the "Italian code" (the legislative decree 42/2004), all the singular elements that present artistic, historical, archaeological, ethno-anthropological, archival and bibliographic interest .. identified by law or on the basis of the law , as evidence of civilizational value. In this context, museums and archival exhibition centers are exclusive containers of the historical richness and values of the Calabrian territory that must be protected,valued and enhanced.
In order to support the public decision-maker in defining the policies for enhancing the cultural heritage, this study was produced which pursues the objectives of: assessing, at the regional level, the relevance of Calabrian museums; know their real and potential attractiveness; identify suitable interventions to improve the cultural offer. To achieve these objectives, the application of multi-criteria/attribute analysis was used, which constitutes a valid tool to support public decisions when it is necessary to identify the best alternative, or it is useful to order the possible alternatives considering multiple attributes of different importance.

Keywords: Support public decision-making, cultural resources, multi-attribute analysis, digital services

JEL Classification: *C*

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For a process pedagogy that favours a predictive economy.

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Abstract:
The Anglo-Saxon doctrine of habeas corpus offered the juridical principle of property starting from the possession of one's body, understood as the original οἶκος of the subject. Since the 18th century, both Rousseau and Hegel have contributed to ontologically found the concept of property, considered an extension of the subject's body in reality: possession was considered the transposition of the will of the individual in Nature.
During the 19th century it was understood that the concept of property was moving from things to production processes, from the castle to the factory, from hoarding to surplus value (K. Marx).
In the 20th century, with the advent of Keynesian thought, the strong link between production and the market was made explicit. From that moment, the subject was educated to buy for Being: the will to manifest oneself in Nature was nourished with consumerism, «the existentialism of having» (E. Fromm).
In the new millennium, the awareness of the scarcity of resources - Malthus warned about the exponential need for goods that society would require - has transformed the way that subjects consider what they own. The property has been made even more metaempirical, virtual. The property is no longer in Nature but in the Metaverse.
What does the digitization of property imply for the man of «generation C» (B. Solis)? What does wealth virtualization involve? What new anthropological-relational model might emerge from such a changed economic context?
We need a pedagogy of economic policy that teaches us how to understand the complexity of productive and market transformations; awareness must be promoted that all economic changes, forced or strategic, determine the advent of a new citizen, to be managed in a changed relationship.
A welding between economic sciences and humanities appears unavoidable to achieve an interpretative and perhaps anticipatory knowledge of the processes.

Keywords: economic pedagogy; political pedagogy; property; possession.

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ISBN: 978-2-931089-38-5 *ABSTRACTS BOOK*

Sustainable Transport, the evolution of the vehicle fleet

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Abstract:
The car fleet in Italy continued its expansive dynamics even in the first year of the pandemic, i.e. 2020, with an audience of vehicles owned by families that now touches 40 million units. It is true that due to the reduction in new car registrations (about a quarter less) in 2020 the growth rate of the car stock will slow down, but this deceleration has had little effect on the motorization rate, the increase of which remains consistent reaching, again in 2020, the value of 66.6 cars for every 100 inhabitants (it was equal to 64.6 in 2018 and 65.6 in 2019).
These numbers give Italy the unflattering record of country with the highest rate of motorization among the main countries of the European Union. In 2019 only Poland and Finland had a similar rate, but still lower, while in other states, for example France, the indicator remains below 50 cars per 100 inhabitants and therefore far from the Italian one (over 18 points difference). Few more cars are counted in Spain (51.9), while in Germany the motorization rate in 2019 stops at 57.4. In all the countries considered here, with the exception of Sweden only, between 2017 and 2019 there was a growth in the growth indicator which in Italy takes on more decisive characteristics than in the other countries (only in Poland between 2018 and 2019 the rate of motorization grows more than in Italy).
In terms of environmental sustainability, i.e. emission standards, it should be noted that in 2020 there are still over 12 million cars that do not pass the Euro 3 standard, i.e. almost a third of the total, mostly circulating in the southern regions (over 46% of the total), where the incidence of Euro 6 cars stops at 15.9% while in the North-East it reaches 33.7%. The "traditional" supplies (petrol and diesel) concern over 35 million cars (almost 90% of the total), while hybrid cars are around 550 thousand and electric ones just over 50 thousand. With reference to the latter, however, it is interesting to note the marked growth between 2019 and 2020: +62.2% for hybrid cars and +133.5% for electric ones and how much the various European states have invested in public spending to make vehicular transport unsustainable.

Keywords: global/vehicle/fleet/sustainability

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Enterprise and territory: an experimental model for the enhancement of rural areas and the implementation of cultural and creative activities

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Abstract:
Territory and enterprise are interfaced in a continuous dialogue. The territory is considered a physical environment in which production processes interact, geoeconomic balances, exchanges of goods, services, capital, individuals, which together condition the balance, the quality of life and the local economy. The localization of a company is a determining factor for its success in the competitive arena of the target market, and certainly cannot be random. Rural areas represent a kaleidoscope of peculiarities and potential in terms of cultural, human, historical, landscape and natural capital. To this end, they need intensive research to create and develop models capable of exploiting them by investigating and experiment innovative ways for helping territories and communities of rural or remote regions to formulate strategies, investments and business/governance models, to develop their touristic offer, with positive impact on entrepreneurship, job creation and more broadly on the overall quality of life and services. As highlighted in the LVTRA (Long Term Vision for Rural Areas) of the European Union, European rural regions suffer from several common issues, from demographic decline (decrease and ageing of the population) to an increasing gap with urban areas in terms of opportunities and access to services, as well as in terms of quality of services. The creation of cultural industries would respect the natural inclination of many territories, allowing new businesses to make a significant contribution to the local economy. According to Federturismo, tourism linked to culture and the rediscovery of places is worth over 600 billion euros of global turnover with an annual growth rate of 4% and a projection that sees the global value close to 800 billion euros in 2030. In addition, the European Union provides numerous financial support for cultural enterprises, either through funding such as Creative Europe or PNRR. Cultural enterprises serve the areas where they arise: they promote research and innovation, allowing the inland towns rich in culture to speak an increasingly contemporary and innovative language that allows to implement new businesses that generate new tourist and cultural services in line with the demand of international markets.

Keywords: Economy, Business, Management

JEL Classification: *M*

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Building a sustainable growth model toward a green economy in Albania

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Abstract:
The growth of industrialization, urbanization, and changes in the pattern of life, factors associated with the economic growth process, have pushed higher pressure on developing countries to increase their awareness toward a green economy. Also, the Covid-19 pandemic proved that developing countries with little experience in green investments were more urgent to be green-oriented, generally on low carbon transport services, or to green home re/construction, by increasing their investments in renewable energy and waste management. In the Albanian path towards modernization and a free market economy, the environment has been the least important aspect of the nation's development, causing a considerable burden to today's generation to buy their future "health insurance". The main problems include air and water pollution, poor waste management infrastructure, and deforestation. During the last three decades, the sharp increase in air pollution and excessive use of natural resources is more evident in bigger cities, such as the DURANA economic zone, resulting from a substantial population increase and decreased urban greenery. Triple Helix Model (THM) is used in this paper to present the progress of the Albanian green economy, focusing also on DURANA economic zone. The purpose of this research is to review several recent progress reports on the Albanian green economy and further look for the perspective of increasing the impacts on green investment, which can be accompanied by an improvement of business innovation performance, influencing the acceleration of the 2030 Agenda and the 17-the Sustainable Development Goals (SDGs).

Keywords: Green Economy, Economic Growth, Pollution, SDGs.

JEL Classification: *F63, F64, Q51*

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Diversity and inclusion in the banking sector. The case of cooperative credit banks

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Abstract:

The European regulatory framework on Diversity and Inclusion (D&I) consists of various interventions aimed at achieving equal opportunities between women and men in every area of society (principle of gender mainstreaming) through two alternative approaches (Capone, 2020). First, imposition of prescriptive quotas for the presence of women (mandatory threshold). Second, information obligations (disclosure) to the public, among other things, of the levels of female presence achieved within the Non-financial statement (NFS). The above demonstrates how the European supervisory regulation considers gender diversity a principle of good corporate governance and entrusts banks and investment firms with the identification and publication of company targets for female presence, as well as the necessary measures to achieve them. The adequacy of the concrete application of these rules is then assessed in the context of supervisory analyses, on the assumption that good governance has crucial implications for the sound and prudent management of intermediaries. In line with the regulatory framework outlined above, scientific production in the field of D&I then focused on two main lines of research. The first time to verify the impact, under various aspects, of the law on gender quotas. The second to analyze the information on D&I in the reporting of the NFS, with particular attention to the quality of the information. We therefore identify a gap in the literature as, to the best of our knowledge, there are no studies that have investigated how banks have implemented ad hoc D&I policies and the impact these policies have had on the presence of women in the organization corporate. Based on the previous studies and the considerations mentioned above, our study has a twofold objective. On the one hand, we want to verify whether the increase in the presence of women in the various roles is associated with the specific gender policies issued. On the other hand, we want to worry about whether the policies issued represent a good practice to ensure the integration of Environmental, Social and Governance (ESG) factors in business processes to promote sustainable development. Our research aims to address this question, focusing on a particular sector, the banking one, and on a specific typology of bank, the cooperative credit banks (CCBs) or mutual banks in the Italian context, as the cooperative banking sector in Italy is an important component of the national banking system. In particular, we focused on the mandatory consolidated NFS (CNFS) of the Iccrea Cooperative Banking Group (ICBG) for the period 2017-2021 and on the recent D&I policies issued by the group, which represents a relevant component of the national banking system in Italy.

Keywords: diversity; inclusion; gender equality; ESG factors

JEL Classification: *M -Business Administration and Business Economics • Marketing • Accounting • Personnel Economics*

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ISBN: 978-2-931089-38-5 *ABSTRACTS BOOK*

Demographics: Population aging and Market opportunities. Remarks and evidences

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Abstract:
The increase in the number of elderly people is a global phenomenon. It has mainly affected European populations where, compared with other countries, more intense have been the decrease in birth and mortality rates. According to current trend, this phenomenon will be even more pronounced in the near future. In recent decades population aging is one of the most debated demographic issue. For that reason, the EU designated 2012 as the European Year of Active Aging, and the UN proclaimed 2021-2030 as the decade of Healthy Aging. Population aging is mainly analyzed by Demography, given the nature of its indicators (old-age index, old-age dependency ratio, etc.); however, its consequences fall into areas beyond this discipline: in fact, changes in the age structure of the population due to demographic phenomena (birth rate, mortality, migration) are the cause of major transformations in both the economic and social spheres and, consequently, in the directions of socio-political planning. Let us underline that the elderly of today are very different from the elderly of the past. Most of them have better physical condition, higher income, more leisure time and thus they can plan for a future full of concreteness. Therefore the elderly society should not be understood only as a society full of old people, but also as a growing strategic asset, a great new economy, the so-called Silver Economy, in terms of consumptions and wealth possessed. In this note, after a brief discussion of population aging and its measures, and delimiting the demographic dimensions of the Silver Economy, with reference to Italy, the analysis will focus on some of the socio-economic sectors that this demographic transformation is turning into important market opportunities.

Keywords: Demographics, Aging, Market

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The use of new methodologies in teaching, learning and assessment due to Covid-19 pandemic

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Abstract:
The Covid-19 pandemic has significantly impacted in education sector, requiring the adoption of new methodologies in order to ensure continuity of learning. Schools and institutions all over the world, have faced the need of a quick adaptation to the constraints imposed by social distancing restrictions and the transition to remote learning. In addition, the approach of learning has been redefined passing from a traditional model based on the transfer of knowledge to a more learner-focused through active learning. During the pandemic, students were dramatically pushed to become more autonomous in their learning, to participate actively in online activities, collaborate with classmates through shared platforms, and develop individual or group projects.
Another crucial aspect addressed during pandemic has been the student assessment. With the elimination of face-to-face examinations, teachers have had to adapt their assessment methods to the online context. Many different strategies had been implemented such as online tests, assignments, active participation in virtual classes, and creative projects. Their main purpose was to assess not only the content knowledge, but also interpersonal skills like problem solving, communication and collaboration.
The use of active methodologies such as Portfolio is revealed as a methodological alternative for teaching-learning and assessment in where student becomes an active component of learning, motivating his or her social and ethical commitment.
This investigation is supported in the framework of three master's degree programs in the Education and Management areas of the Universidad Andina Simon Bolivar of Ecuador, and its proposed objectives are to identify the teaching needs that allow the students to gain autonomy in learning with a critical and reflective thinking, added to the self- and co-evaluation, and reflecting upon the importance of evidencing their own learning process.
In despite of the challenges encountered, the pandemic experience has also led to an increased awareness on the importance of new teaching methodologies, learning and assessment. The use of digital technologies had expanded opportunities for access to education and promoted flexibility in learning. The gained experience during this period could positively influence in the evolution of the education system even beyond the pandemic, and also promoting an innovative, inclusive and student-centered approach.

Keywords: active learning, learning assessment, active methodologies, portfolio assessment

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Digital Innovation in Special Economic Zones: A Guide to Economic Transformation

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Abstract:
The special economic zones (SEZs) are an example of territorial cohesion policy, which aims to reduce economic and social disparities between the different areas of the country and to promote sustainable and inclusive development1.
The SEZs fit into the framework of territorial cohesion policies through various aspects, including:
• enhancement of the specificities and potential of the southern regions, in particular of the port and logistics areas, which can become strategic hubs in the Mediterranean;
• the creation of favorable conditions for the attraction of investments and the competitiveness of local businesses, through tax breaks and administrative simplifications;
• the implementation of infrastructural interventions to improve connections and mobility between the ZES and the rest of the national and European territory;
• the promotion of the ecological transition and technological innovation in the ZES, in line with the objectives of the European Green Deal and the National Recovery and Resilience Plan (PNRR);
• the strengthening of multilevel governance and collaboration between the public and private actors involved in the SEZs, with the coordination role of the Commissioners.
The SEZs are therefore a tool to promote convergence and cohesion between the southern regions and the rest of the country, as well as to contribute to the objectives of economic, social and territorial cohesion of the European Union.

Keywords: SEZ, Economy, Finance, Incentives, Environment

JEL Classification: *O*

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Development of tourist destination management organizations in the Republic of Moldova

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Abstract:
In this research, the author emphasizes the necessity and importance of conjugating all efforts for the creation, institutionalization, and development of tourist destination management organizations (DMOs) in the Republic of Moldova. The MDGs are indispensable in the process of development and promotion of tourism both at the local and regional level, having an important role in the creation of quality tourism products and the consolidation of actors at the destination level. Currently, we are witnessing the need to put more emphasis on the management of the destination than on its marketing, in order to be able to coordinate and manage all the elements that make up the destination, marketing and management of the tourist product, while creating, at the same time, an appropriate development framework (through legislation , policies, regulations, etc.)

Keywords: Management organizations of tourist destinations; partnership; promotion; marketing; tourism.

JEL Classification: *Z32 Tourism and Development*

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Innovative P.A. organizational models for greater control of public spending

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Abstract:
Public administrations are going through a period of profound institutional, legal and organizational transformation. They have always been strongly urged to position themselves, but now more than ever, as an active and driving force in local and national development. This has been legitimized by the fact that the entire public sector has felt the need to recover conditions of efficiency, effectiveness and economy, in management and administration.
Already in recent decades, the relationship between citizens and public administration has changed. It is now oriented, in fact, toward the search for new models of governance in order to achieve greater control of public spending, and shared administration is an example of this.
The main purposes of the research were to answer the following questions: what is the source of the search for innovative models aimed at new PA governance and in light of the input from the NRP guidelines? Concretely, how can these new models be used in a strategic perspective?
To produce social change requires collaboration between the public, private and community sectors. In public structures, one of the goals is to improve administrative and management action in terms of effectiveness, efficiency and cost-effectiveness in order to elevate the consensus of the administered community. The relationship between citizens and public administration has changed; in fact, it is now oriented toward the search for new models of governance, and shared administration is an example of this.
It is emphasized that some tools of shared administration, such as co-planning and co-design, will enable PAs, particularly local ones, to access the use of resources from the National Recovery and Resilience Plan. In order to achieve the goals of the plan, new governance models must be implemented to the public sector, which is no longer destined to remain static and bureaucratized.
Only by fostering the tools of social innovation can the management of a public entity be improved, using the approach of shared administration, which among other things allows for the reshaping of roles among stakeholders in view of the general interest.
In an attempt to provide answers to these questions, the goal was set not so much to identify certain solutions in an absolute way, but rather to initiate a reflection on social innovation and shared administration models of PA that exist and are considered suitable for PA. Therefore, the reality of the municipality of Bologna, a pioneer in shared administration, was analyzed.

Keywords: Governance, Innovation, Shared administration

JEL Classification: *H*

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Evaluation of railway connections and economic measurement of sustainability components: an Italian case study

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Abstract:
Transport decision processes traditionally use cost–benefit analysis (CBA) with benefits mainly relating to a decrease in generalised transport costs and time-savings. Furthermore, in order to take into consideration sustainable elements and to recover the complexity of economic, social and environmental externalities in the last decades multi-criteria analyses have been used to remedy the many negative impacts of automobility. As a result, decision processes related to transport projects have become more complex due to the multidimensional aspects and to the variety of stakeholders involved, often with conflicting points of view. To support rigorous decision-making, multi-criteria decision analysis (MCDA) is, in addition to CBA, often used by governments and cities. However, there is still no consensus in the transport field regarding a preferred method that can integrate sustainability principles.
With multi-criteria analysis, the optimal solution is sought by considering a series of possible alternatives. The innovative element introduced by the multiple criteria analysis therefore consists in the abandonment of the paradigm of optimality as well in favor of the search for the optimal compromise in which a single result is not sought, but those elements are identified to clarify the priorities on which the choice is based. Multi-criteria analysis can therefore be defined as a formal structure in which the results of the different approaches can be integrated and used as a support tool for choosing the solution that best fits the objectives and priorities of the decision-makers.
The paper therefore addresses advanced methodological aspects suggested by the literature and presents a case study referring to an Italian reality to demonstrate the effectiveness and rigor of the analysis approach under discussion with particular regard to the sustainability concept.

Keywords: Multi-criteria analysis, Transport sector, Infrastructures, Railway sector, Feasibility

JEL Classification: *R40, R42, R58, Q51, Q58*

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Sustainable and Ethical Finance

Giovanna DODARO*
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Abstract:
Sustainable finance is one of the sustainable and responsible investment strategies for society. The objective is a medium-long term investment strategy through financial, environmental and social analysis, towards activities that generate economic surplus value and which are above all useful for society.
We are therefore talking about environmental, social and governance principles, the so-called ESG (Environmental, social and governance) factors, which aim at collective well-being while reconciling social, ethical and environmental values. The plan consists in stimulating production potential, reabsorbing excess savings, also investing in technology, and at the same time countering possible climatic risks that can affect the economy, also affecting the stability of the financial system. According to some data, globally, the assets managed by environmental, social and governance investment funds have increased by more than 170%. In 2020, in the period from January to October, savings flows of over 150 billion euros were recorded in Europe, which corresponds to 80% more than in the same period in 2019.
What is needed for the development of sustainable finance is close global cooperation. Indispensable are the reliable tools that stimulate the launch of sustainable projects. There are many projects for the creation of a financial system that is able to promote the development of society in environmental and economic terms.
Another factor to consider is the post Covid-19, according to some data, 76% of investors have highlighted higher returns in products that integrate environmental, social and governance (ESG) criteria compared to non-sustainable ones. And again, 74% of investors consider the principles of sustainable finance as a possibility to make an economic transition with a reduced environmental impact.
In this context, society needs sustainable finance as a tool for tackling the social, economic, health and climate crisis and above all for post-emergency recovery from Covid-19.
We therefore realize that the world of finance is no stranger to environmental and social dynamics but, rather, is a means of improving the quality of investments.

Keywords: regulation of economic, sustainable and ethical finance

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Genealogy of women's training for productive inclusion in society

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Abstract:
In the context of 19th century pedagogical studies, the great Swiss pedagogist Pestalozzi, animated by humanitarian aims and political motives, approached the problems of the education and training of girls by emphasizing the usefulness of their training. He was convinced of the need to help women get out of a condition of exploitation by acquiring a labour practice, specifically: the practice of "arti donnesche".
This was a conviction he expressed in a letter he addressed to "noble philanthropists" to solicit possible financial support for his institute of Neuhof.
In the letter, the pedagogist drew quick profiles of some of the girls, highlighting the manual skills they had acquired, such as "spins excellently" or "spins diligently and well". Pestalozzi steadfastly continued his goal of doing justice to women by giving them economic independence through the dignity of work. This is a thought shared by quite a few men, such as Condorcet, who already in the 18th century published an article entitled "Sur l'admission des femmes au droit de citè". Then by Salvatore Morelli in "Woman or Science as a Solution to the Human Problem", through his policy-oriented defense of women's rights and the importance of education for the woman who with her docile yet strong and determined temperament "can easily manage both the moral and economic aspects of a family".
The subject of the work is the reconstruction in a historical-pedagogical and political key of the girls' education through an approach to the practical activities 'le arti donnesche', present in the school curricula of the Unification of Italy, understood as the ideal completion of an education and a start to work useful at that time. The aim of the study is to highlight how this path of women's economic and working independence evolved, enabling the construction of what was defined between the 1960s and 1970s as an 'integrated woman' in work, politics and society.

Keywords: education, women, economy, politics, society.

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The effects on the accounts of entities in Financial Bankruptcy of the advances of funds used to pay certain, liquid and collectable debts of local authorities

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Abstract:
The cash advance was introduced by Decree-Law 35/2013 and subsequent refinancings to allow, as an exceptional instrument, the payment of certain, liquid and collectable debts of local authorities. Cassa Depositi e Prestiti S.p.A. advanced, to local authorities in a state of cash deficit, the liquidity needed to ensure the payment of debts already recorded in previous budgets in order to curb the problem of late payments by public entities. The local authorities, which had applied for it, obtained a loan of longer duration than the ordinary ones, since the same provision stipulated that the local authority would repay the liquidity advance with an amortisation plan, in constant rates with a maximum duration of thirty years. The cash advance in its accounting application has been very controversial, causing many problems. The reason for this controversial accounting is related to the fact that it was necessary to find a form that would diversify it from the traditional loan, which instead generates availability to cover investment expenditure. The advances, therefore, in order to prevent them from generating illegitimate 'coverage', in violation of art. 119, par. 6 of the Constitution, must be 'neutralised'.
In entities in Financial Bankruptcy, the accounting issue was further aggravated.
In a state of bankruptcy, there is a "dual management", which two actors involved: the Extraordinary Settlement Body and the local government Council.
Until now, the responsibility for the repayment of cash advances was assigned to the Extraordinary Settlement Body. Lastly, instead, the 'Aid Decree bis' establishes the obligation for Local Government Councils to set up, in the 2022 financial statements, a special fund in which to set aside an amount equal to the liquidity advances collected in previous financial years and not yet repaid. Finally, art. 1, par. 789 of Budget Law 2023 states that cash advances are removed from the competence of the Extraordinary Settlement Body: Local Government Councils must include this fund in the result of administration. This fund will generate a deficit placing the budgets of the entities involved in serious difficulty, they will have to find the necessary coverage in the budget.

Keywords: Bankruptcy, Public Sector, Local government

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The consequences of Covid-19 and the war in Ukraine on the global economy

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Abstract:
During 2022, global CPI inflation rose significantly (up to 7.6%) and is expected to fall to 3.8% in 2023. The overall price level has started to rise due to increased demand with the easing of Covid-19 restrictions, in the face of production levels reduced by bottlenecks. Since then, the war in Ukraine has worsened the situation, with shortages and consequent increases in the prices of raw materials, especially fuel and grain. Central banks have raised interest rates to fight inflation and normalize monetary policy after the pandemic.
The EU economy has been hit hard by the impact of the war in Ukraine. Energy prices have risen again, driving inflation to record levels. Ukraine and Russia produce nearly a third of the world's wheat and barley and are the leading exporters of the metal.
What have been, in the past periods of global economic recessions and economic crises, how have they been dealt with? How is the global economic situation expected to escalate after these two phenomena (pandemic and war)?

Keywords: Covid-19, Ukraine war, inflation, economic recession

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The Impact of the COVID-19 Pandemic on Theatrical Tourism

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Abstract:
This article aims to examine and analyze the impact of the COVID-19 pandemic on theatrical tourism as a form of tourism due to restrictions to stop the spread of the virus. Theatrical tourism, characterized by travelers visiting different destinations to experience theatrical performances, has been significantly affected by the global health crisis. The study presents changes that the theatrical tourism industry, including theaters, performers, and tourists, had to make to survive the pandemic year. Through a review of the literature and empirical data, the article investigates the initial disruptions caused by the pandemic, such as the abrupt closure of theaters, travel restrictions, and the cancellation of live performances, that led to the adaptation of performances to virtual platforms and the implementation of strict health and safety protocols as countries around the world closed borders, making traveling impossible. The research highlights the adverse consequences faced by performers and the shifting preferences and concerns of theater tourists, who faced uncertainties, reduced travel opportunities, and a decline in the unique cultural experiences associated with theatrical tourism. This study explores the measures and innovations undertaken by theater companies to adapt to the new normal, including the integration of technology, live-streamed performances, and the most essential change: making theater go back to its original state, the outside nature or amphitheater. This study aims to inform as well as discuss how theater can make a metamorphosis to face unexpected problems that threaten its existence and, at the same time, as one of the only forms of tourism that resisted the pandemic and continued to gather admirers from around the world, even in greater numbers than normally. In the end, this study tries to shed light on the recovery and growth of theatrical tourism in a post-pandemic world.

Keywords: pandemic, theatrical tourism, technology, economy

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TRANSFORMATIONAL TRAINING - Values in Action

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Abstract:
Knowing how to navigate change in a creative, innovative, and sustainable way with a people-oriented philosophy at its core, requires Leadership, Living Values, Congruent Actions, Corporate Alignment and a Motivated Team for the same purpose.
LEADERS today are called to ASSUME the RESPONSIBILITY for their CORPORATE CULTURE which defines the correct way to behave within the company. This culture consists on shared beliefs and values established by leaders and then clearly communicated and reinforced through various methods, ultimately shaping employees' perceptions, behaviors, and understanding in a cohesive manner. Values are alive when they follow the actions we enact. These actions have a concrete impact and influence on the short-, medium- and long-term growth of the company and the broader community.
For the first time in Italy as a member of the worldwide Change Your World movement and in collaboration with the Maxwell Leadership Team & JMLF, I have structured a Training, Research and Development project focused on the knowledge, training, and application of Values in Action that lead to the transformation of people, the work environment and consequently the company itself.
OBJECTIVE: To measure the change and impact of the transformation program in qualitative & quantitative terms, to verify the belief that the world around us changes and improves as we change, train, collaborate and implement POSITIVE ACTIONS. Realizing that the development of human competencies (soft skills) requires intentionality, time, application, repetition, perseverance and an environment conducive to growth, the project was designed and structured in 4 different steps, involving from one to all levels of Executive board & Team of the company in groups from 5 to 8 people around the same table committed to study, share and act good values.
Methodology used
• Study
• Apply
• Lead (be an example)
Benefits Expected
• Increased Revenue
• Business Alignment & Growth in Brand Reputation
• Satisfied, productive and motivated teams
• Collaboration, inclusion and acceptance among different generations
• Enhancement of corporate culture, improved business climate
• Development of soft skills and leadership
• Positive impact on the community, future generations and the nation.
The first phase of implementation, measurement and data collection in Italy will involve the participation and training of max 300 people who works inside Italian PMI as Executives & Teams. The data emerged will be subject of an official international publication dedicated to the Italian PMI innovation & Transformation.

Keywords: Leadership, Values, Impact, Growth

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The value of human capital for economic growth

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Abstract:
Human capital has always been fundamental to the economic growth of an enterprise since the entire production system revolves around individuals, although, increasingly new technologies are being used which, often, facilitate certain production processesis. However, on reflection given that humans can never be replaced by artificial intelligence and so-called algorithms due to the fact that a machine cannot imitate or interpret the 'mental' process and, also, because the same machines were created by human intelligence itself.
Given that within the concept of human capital includes an individual's knowledge, experience, skills and history, continuous investment in human resources appears essential for a company to be able to stay in the market and maintain a high level of competitiveness. In this sense, the owner of a company shows that he loves his company if he also loves his employees and invests in them so that they are increasingly motivated and efficient and, training and continuous updating, is significant since human capital has the power to avoid a situation of decline and marginality of the company.
In other words, a robust collaboration between educational institutions and training and continues up dating is essential for the effective and efficient conduct of innovation processesis. This is required by companies by virtue of the fact that, in an increasingly hectic world crowded with countless products, the focus is now on the quality of a product rather the quantity.
This paper aims to propose a reflection on the value of human capital for the economic growth of a company with reference to different aspects, highlighting the importance of education and 'contact with culture' which allows for the continued growth of the company itself compared to the failures of industrialization in less developed and, therefore, less culturated countries.

Keywords: human capital, economic growth, new technologies, instruction.

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How Digital Nomadism and Temporary Residency can improve the Tourism Industry in Calabria

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Abstract:
Among the specific objectives of the Calabria Regional Program FESR/ ESF plus 2021-2027, are promoting integrated and inclusive social, economic, and environmental development; promoting sustainable tourism and safety in urban areas, also by experimenting with innovative social and housing models, through the recovery of public heritage buildings to be used for social inclusion.
On the digital front, Calabria is lagging behind the other regions: in the Digital Economy and Society Index (DESI) 2020, the area ranks last among the Italian ones, with a score of just 18.8 out of 100. Therefore, one of the challenges of Calabria is to reduce the digital divide of Calabrian companies, allowing citizens, and businesses, to strengthen the role of culture and sustainable tourism in economic development, social inclusion and social innovation, also through the construction of the revitalization of identities of places.
The regional strategy also aims to increase the attractiveness of the territories and counter depopulation, implementing territorial strategies with local communities capable of increasing the productive capacity of the territories to achieve greater employment and employability of citizens and fill the infrastructural gap between urban areas and areas other than urban areas with digital innovation projects.
Smart working, teleworking, digital nomadism and temporary citizens are all part of an ongoing revolution, which has only accelerated the pandemic, starting with the way of working.
Indeed, only 4-5% of people worked from home in the EU before the pandemic. In 2022, a quarter of workers had experience working remotely and 80% of these wanted teleworking to remain a feature of their working lives.
From the latest report on Digital Nomadism in Italy, produced by the Digital Nomads Association in collaboration with AIRBNB, Italy was considered an attractive destination for remote workers and digital nomads: 43% of those interviewed would choose Southern Italy and the Islands as a preferred destination, 14% a destination in Central Italy and only 10% in Northern Italy. 93% of the interviewees answered that they had been involved in living their digital nomad experience by staying for variable periods in small towns and villages in the marginal and inland areas of our country, considered places where the quality of life is better than in large urban centers.
Starting from these assumptions and through some case studies, such as the Soutworking, Destinazione Ospitale, Temporary Citizen and Digital Nomads projects, the purpose of this paper is to examine how digital nomadism can contribute to achieving these objectives and how it can improve tourism in Calabria.

Keywords: Digital; Tourism; Calabria; Smart; Working

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ISBN: 978-2-931089-38-5 *ABSTRACTS BOOK*

Rhetoric of the Smart City and smart villages. Technology without intelligence?

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Abstract:
Smart city concept has quickly reached a high degree of popularity and started a broad spectrum of urban applications.
Smart cities are configured as highly technological contexts, but also more sustainable and with a balanced management of natural resources and the urban environment.
More recently, under the impetus of various EU (2016, 2017) initiatives , the concept of smartness has also been extended to many smaller towns. The assumption is that thanks to digital innovation, areas that are particularly vulnerable and have few future development prospects could experience a revitalization of their services and places. In particular, the focus on the digital divide issue between urban and rural areas has led to the need to bridge this gap through policies for the digitization of essential services.
In European policies, it is the application of information and communication technologies (ICT) in inland areas and small towns that has fueled the idea of "Smart Villages."
According to a European Commission (2020) definition, smart villages are rural areas and communities whose traditional networks and services are enhanced through ICTs and better use of knowledge (knowledge), for the benefit of inhabitants and businesses
In the smart perspective, technological component assumes a decisive importance for searching innovative solutions, however this vision also presents possible risks related to an interpretation focused solely on the dimension of information technology as tool for improving the quality of life in cities.
The risk is that we focus too much on technology and infrastructure, losing sight of the meaning of intelligence, which is sometimes the most important concept.
In this perspective, the paper proposes a less emphatic vision of the smart city, highlighting the critical issues related to rhetoric of the smartness of cities.
Particularly, the study considers that technological components, however important, do not produce by themselves benefits in social and environmental terms, but they always need to be developed and used in an integrated way through partnerships between promoting actors (such as institutions) and users (such as citizens).

Keywords: smart city; smart villages; small towns; ICTs; social innovation

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Profit management or profit manipulation, which of them does more damage to the financial reporting of the economic unit

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Abstract:
The banking system in Albania is the core of the financial system. Therefore, its proper regulation and operation are very important issues in the framework of the stability of the financial system. Banks are complex financial institutions that operate in a constantly changing business environment and deal with high levels of risk, while dealing with fraudulent activities on a regular basis. To address these problems, banks engage in various internal audit techniques, such as the implementation of control and prevention tools, the use of anti-fraud methods and data mining.
Internal audit can play a major role in risk assurance and fraud management of banks by ensuring the smooth and uninterrupted functioning of banks.
In today's business, risk plays a critical role. In almost every business decision, managers and executives are required to balance risk and return.
Effective management of business risk is essential to business success. In the banking system, risk management takes on a special importance, where regulators are responsible for protection against banking system failures.
Risk management in the banking sector is defined as "the logical development and implementation of a plan for dealing with possible losses". The main risks affecting the bank are: operational risk, liquidity risk, credit risk, market risk, interest rate risk.
Banks are the driving engine of financial development and these intermediary financial institutions are an instrument for smoothing the frictions between economic agents and the optimal distribution of resources in the economy. Banks can also serve as an important instrument for money laundering.

Keywords: Banking system, risk management, financial fraud, auditing

JEL Classification: *G32, G38, M42, M48*

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Digital transformation and public procurement: the “building information modeling” in the new code

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Abstract:
Transition is identified as a "phase in the evolution of a society, the phase in which it encounters increasing internal and external difficulties in reproducing the social economic system on which it is founded and begins to reorganise itself, more or less violently, on the basis of another system that eventually becomes the general form of the new conditions of existence" (M. Godolier, 1981).
The digital transition, together with the green transition, is one of the pillars on which the European Union's public policy known as 'Next Generation EU' and contained in the National Recovery and Resilience Plan adopted by Italy is based. Technological efficiency and environmental sustainability are the objectives towards which the public administration's action must tend, in order to overcome those backwardnesses that prevent the country from being internationally competitive.
In this context, it is significant to focus our attention on the transformation process initiated in Italy for public contracts. The recent adoption of the Public Contracts Code will be a privileged object of in-depth study here. This is because of its importance with respect to the growth of industrial policy in general and the development of territories in particular.
In order to investigate these last two aspects, it will be useful to refer on the one hand to the "result principle", which is contained in Article 1 of the Code, and on the other hand to the "digitisation of the contract life cycle", to which part two of the first book of the same code is dedicated.
The systematic collocation already clearly defines the normative scope and ratio of both in relation to the reading and interpretation of the discipline adopted.
On the basis of the indicated perspectives, our objective is to focus on the approach described as "building information modelling", which is contained in the new public contracts code and which with respect to the design of public works is described as "a methodology that allows the digital representation of the physical and functional characteristics of a building". The described approach could therefore represent one of the most innovative profiles in public contracting.
By combining the result principle and the digitisation process of the life cycle of public contracts, we intend first of all to verify the innovations contained in the Procurement Code in relation to the "building information model" approach; secondly, whether this approach is able to establish an information symmetry between administration and economic operators that would allow the public decision to be improved in terms of time, costs, future litigation; and finally, to initiate collaboration and cooperation between public administrations and between them and private economic operators.

Keywords: electronic public procurement, digitalization, building information modeling

JEL Classification: *k - law and economics*

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The Analysis of Territorial Public Account Expenditures by the Public Sector on Calabrian Tourism

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Abstract:
The analysis of the consolidated public expenditure data, from the source of Territorial Public Accounts (CPT) exhibits the trends of the expenditure sustained on the national territory by the Extended Public Sector (SPA): Public Administration and National, Regional and Local Public Enterprises for every sector of intervention.
The object of this research is public spending in the tourism sector.
The sector includes a wide range of projects: expenditure for the administration of tourism-related activities and services, interventions by bodies for the promotion of tourism and contributions in favor of these, construction of hotel infrastructure, current and capital contributions to companies and bodies operating in the sector, tourist organization and information, agrotourism, funding for tourist information and reception agencies, contributions for the construction, reconstruction, modernization and expansion of hotels, boarding houses, inns, etc., contributions for cultural, folkloric, religious and artistic events whose main purpose is tourist attraction, financing in favor of public and private subjects for the realization of projects aimed at promoting the image of the territory.
The national amount of expenditure on tourism derives from the choices of allocation of public resources in the territories. It is therefore, advisable to examine the national data in the introduction and to extend to the territorial analysis and final study on the Calabria Region. The results allow for comparisons to be made between the different regions.

Keywords: Extended Public Sector, Public Spending, Tourism, Calabria

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Economy of culture and social development of local communities. The role of modern ecomuseums

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Abstract:
In the age of the knowledge economy, cultural institutions are drivers of local development to the extent that they create social capital and find resilient responses to the challenges of globalisation, according to the 17 Goals of the UN 2030 Agenda for Sustainable Development.
The focus on the attractiveness of cultural heritage and the resulting economic impact of cultural institutions, and more recently, also of ecomuseums, has gained increasing importance in recent decades, especially with the growing emergence of cultural and creative industries.
This role is typical of ecomuseums, which base their action on landscape design, community participation, sustainable growth of local systems, and the care and management of cultural heritage in a creative and innovative way.
In particular, Italian ecomuseums, starting from their experience of landscape management, offer a repertoire of best practices of participatory and integrated territorial planning, and development of new economic chains. These institutions can encourage local economic development by supporting tourism and social development and creative economic activities such as sustainable accommodation and innovation. These activities can benefit local and international businesses and entrepreneurs.
For local governments, ecomuseums can gradually become not only one of the many actors of local development, but also a driver of change, as they are able not only to contribute to the creation of jobs, generating GDP, but also to bring in significant tax revenues for their communities. It can be said that, in addition to preserving and creating cultural value, ecomuseums contribute to local economic development through the creation of jobs and the generation of revenue from the tourism economy.

Keywords: ecomuseums; local heritage, economic developmentment

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Impact of digital transformation and market competition on organizational performance: a study of business strategy in the era of technological disruption

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Abstract:
In today's dynamic business environment, organisations are constantly challenged to adapt their strategies to leverage digital transformation and effectively navigate competitive markets. This study aims to investigate the interplay between digital transformation, market competition, and organizational performance. It seeks to explore the extent to which these variables influence business strategy and ultimately impact organizational success.
To accomplish this, we propose a quantitative research design employing data collected from a diverse sample of firms across industries. The study will utilize a structured survey instrument to capture key dimensions of digital transformation, market competition, and organizational performance. The sample will include firms that have undergone varying levels of digital transformation initiatives and operate in competitive markets.
The first dependent variable, digital transformation, will encompass several aspects, such as the extent of technology adoption, integration of digital systems, and the degree of organizational agility in response to technological disruptions. The second dependent variable, market competition, will capture factors such as industry rivalry, market concentration, and barriers to entry. The independent variable, organizational performance, will be measured using financial indicators, market share, and customer satisfaction.
The findings of this study will shed light on the relationship between digital transformation, market competition, and organizational performance. The research will contribute to the existing literature by providing empirical evidence of the impact of digital transformation and market competition on business strategy and organizational outcomes. Moreover, it will offer insights into the mechanisms through which firms can strategically manage digital disruptions and respond to competitive pressures effectively.
This study's implications will extend beyond academic research, benefiting practitioners, policymakers, and industry leaders by informing strategic decision-making processes. By understanding the role of digital transformation and market competition, organisation can develop proactive strategies that enhance their competitive advantage and improve overall performance in the rapidly evolving business landscape.

Keywords: digital transformation; competition; performance; strategy;disruption

JEL Classification: *E24, 031, L20, D83, M20*

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ISBN: 978-2-931089-38-5 *ABSTRACTS BOOK*

The usurious relevance of deferred interest

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Abstract:
The purpose of this paper is to examine the phenomenon of usury, briefly tracing its evolutionary course, which is deeply conditioned by changes in the economic system but also by ethical-social changes. Starting from the peculiar characters of usury and the related discipline, it is intended to focus on the long-standing issue of its applicability to default interest, which is addressed in light of the Court of Cassation's ruling in United Sections No. 19597 of 2020, which certainly constitutes a watershed between the restrictive and the extensive thesis.
The delicate and complex link between deferred interest and usury inevitably raises many questions in the legal debate: the first issue is about the usurious relevance of such interest, topic that is up for contrasting interpretations, in a debate which has involved all the possible stakeholders: doctrine and case law on many levels, ADR entities, the Bank of Italy and even the Legislative body.
To date, the institutions of usury and interest represent a binomial characterized by a continuously evolving unstable balance: in a moment of strenuous social-economical transition, the problem of the theorization of interest and of usury is crucial in the contemporary debate.
The aforementioned Supreme Court ruling and the principles of law derived from it leave room for reflection on some critical profiles that remain unresolved and some unsatisfactory ones, at least from the financial technical point of view.

Keywords: Usury; deferred interest; usurious interest

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Vjosa National Park: A legal overview of the characteristics, management and preservation of the protected area under the criminal, civil and administrative law

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Abstract:
Vjosa River, that is, the last remaining wild river in Europe and that flows through both the Greek and Albanian territory, was recently declared a Protected Area of Category II pursuant to the Decision of the Council of Ministers of the Republic of Albania no. 155, dated 13.3.2023, "On the declaration of the natural ecosystem of the Vjosa River as "National Park", Category II".
This study aims not only to present a general overview of the characteristics of the Vjosa River as a National Park of the 2nd category and the corresponding legal requirements provided for the protection of the environment, but it is focused also on the aspects of the management and preservation of this national heritage.
The scope of this paper is also focused on the provision and analysis of the criminal law protection reserved to the environment in general and to the protected area in particular. In this context, a special focus is put on the criminal sanctions provided for the perpetrators committing criminal offenses against the environment.
Pursuant to law no. 81, dated 4.5.2017 "On Protected Areas", "National Parks (Category II)" are declared those large territories that are usually not smaller than 1,000 ha and are unique in terms of national and international values, and which are preserved and managed for the protection of ecosystems, species, and for the education and recreation (relaxation and entertainment) regulating the sustainable human use of natural resources.
The executive authorities are engaged to draft a management plan, which should necessarily involve the local communities or the groups having an interest for the good and fair management of the protected area in order to be successful and in line with the international directives and reports. Such management plan should be dynamic and suitable to the changes and requirements of the protected area.
In order to build an appropriate and successful management plan, we should adopt effective sanctions to ensure its implementation. In this regard, the Albanian Criminal Code provides several provisions to guarantee the protection of the environment against unlawful acts. On the other hand, law no. 81, dated 4.5.2017 "On Protected Areas" determines the list of administrative remedies and the responsible authorities to ensure the legal compliance in this field.
Finally, apart from the criminal and administrative measures, the paper points out the importance of civil measures which does not have only punitive purposes, but they also have the intention to cultivate the sense of responsibility.

Keywords: Vjosa River, National Park, protected area, criminal law, legal remedies.

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The role of cooperatives as intermediary actors in the grass-fed supply chain

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Abstract:
In the agriculture system, cooperatives assume an important coordinating role, able as intermediaries to influence the efficiency of different food supply chains. A cooperative attitude among stakeholders can help foster a more sustainable food production and consumption pathways, also considering that integration has been found to provide greater economies of scale. Within the Filierba project, the role of cooperatives in dairy and beef supply chain in Piedmont, Italy, was investigated. In this territory, grass resources are abundant while the number of grazing cattle is the highest among Italian regions. The use of grass as feed for bovine livestock to obtain innovative products is at the heart of the Filierba Project. This type of supply chain is currently emerging and a market for these premium products is currently lacking. In this context, this research aims to investigate the actual and potential contribution of cooperatives in the processing, distribution and commercialization of the grass-fed products. For this purpose, an on-line questionnaire was prepared and distributed to Piedmontese dairy and beef cooperatives. A total of 9 responses have been collected from beef (5) and dairy (4) sectors. The stages of the supply chain in which cooperatives are involved, supply and distribution channels implemented, transformed or marketed grass-fed products, the interest to widen the supply of these products, and the main difficulties found in their commercialisation were asked in the questionnaire. Moreover, some questions on food safety, traceability, rewarding systems, marketing strategies, sustainability practices implemented, and supply chain practices related to the relationships with suppliers, partners, and clients were added. This research contributes to frame the role of different stakeholders actively involved in this market. Despite consumers could be interested in grass-fed products, the difficulties encountered in the commercialization of these products need to be carefully analysed to identify opportunities for market growth.

Keywords: Grass-fed, Beef, Dairy, Cooperatives, Supply chains practices

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Innovative digital tools in financial advice: robo-advisors

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Abstract:
Generally, "digital revolution" refers to the large-scale spread of digital technologies This has radically changed people's lifestyle and way of communicating and acting, with significant impacts on all production sectors. Among these, the financial services sector is also at the center of a far-reaching and unprecedented revolution, known as FinTech, deriving precisely from the application of technology to finance.
The financial system has always followed innovation and technological evolution, just think of the spread of the Internet, which has led to numerous process (virtual banking and home banking) and product innovations (trading online) and has led to improvements in the level of customer service delivery. Today, we hear so much about the evolution of the Fintech (Financial and Technologies) phenomenon that began in the late 1990s in the financial advisory sector as well. While the digital revolution could result in the reduction of the relevance of traditional banks in favor of the new Fintech companies, at the same time the same traditional banks today seem to be extremely stimulated to technological innovation aimed at the continuous improvement of the services offered to customers and their cost-effectiveness.
This work aims to analyze the bank-customer relationship in light of the new digital trends with a predictive analysis of market models.
With reference to the digitization of services in the capital management sector, with the advent of the "Era Fintech", we have witnessed the birth of robo-advice, or the provision of financial services through automated tools. Robo advice operates through innovative digital platforms which, thanks to algorithms, make human intervention almost nil and offer investors the opportunity to receive immediate and economic investment recommendations and provide an investment portfolio appropriate to the client's risk/return profile who requests it. In this regard, the paper answers the questions: how do the perceived benefits and risk influence the intention to use robo-advisors? What factors determine the perceived benefit and risk?To address both theoretically and empirically these objectives, the methodology used was to conduct an online survey based on a questionnaire consisting of a series of both socio-demographic and specific questions sent to a representative sample of people.
In terms of expected results, the objective was to verify and quantify, where permitted, the gap between the current use of robo-advisors, through the analysis of the factors that influence their use both positively and negatively, and the intention for future use.

Keywords: Fintech, robo-advisor, innovation, technology, finance

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Sustainability in schools after the National Recovery and Resilience Plan

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Abstract:
In recent years it has been possible to see, even in the purely educational sphere, an increased interest in the issue of sustainability which is first and foremost a moral issue in that the common good extends as far as to abbr;accude people and the environment. The ecological approach increasingly stands as a social, relational approach in opposition to Descartes' anthropocentric model according to which the world is reduced to a machine/object and man is its ruler, master/possessor. Pope Francis through the publication of the Encyclical Laudato si', deals with the issues of justice and social equity, the need for constant commitment, peace and the worrying scenarios for nature and the environment.' In education, within such a framework is the National Recovery and Resilience Plan (NRP), a package of investments and reforms, divided into six Missions and sixteen Components that correspond to the six pillars of the Next Generation EU: digitalization and innovation, competitiveness and culture, green revolution and ecological transition, infrastructure for sustainable mobility, education and research, inclusion and cohesion, and health. Precisely in the Scope of Component 1 entitled:" Expanding skills and upgrading infrastructure," there is an objective for our educational institutions named Investment 3.3. which concerns the Plan for securing and upgrading school buildings. In this investment, it is clear that educational institutions must meet environmental and energy sustainability requirements and, for that reason, it is necessary to reduce iconsumi and CO2 emissions.

Keywords: Sustainability; educational institutions; National Recovery and Resilience Plan

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Discriminations of social services sector by public spending policy in Albania

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Abstract:
In Albania, the social policy evolved dramatically during the transition period, following the slow but steady socio-economic sector development. Citizens' needs depending on the social protection response were conditioned by the social policy flow. The policy interventions sized the needs of the population at risk in two ways: cash assistance and social services. While the first intervention has known a constant persistence, the second one lagged behind, regardless normative framework regulating the social service provision. The social policy tried to reduce social chaos and increase social stability, threatened by capitalist economy free market rules that were out government control. Accustomed to state protection for almost half century, people asked for an enhanced protection from state after the socialist regime change. Answering to the immediate needs for poverty reduction, the government tried to modify free market rules and shared resources to the impoverished population, as per principle of social justice. The social policy was designed to protect the vulnerable people from the free-market logic that was profit oriented and left the citizens in need behind. Women suffered the doubled burden of economic insufficiency and gender social roles assigned to them as family care providers. Some of the rights gained in socialism vanished in the aftermath of the regime change. Women economic rights such as employment and production and childcare system disappeared. The return of patriarchal norms, which were suppressed during socialism, relegated women to the family private sphere to perform only reproduction social functions and childcare. The social services did not exist to free women's time for production, and social policy tackled only poverty with cash transfers. After three decades of post socialist regime, social services are at dearth and public spending as policy discriminates against social services. In private sphere women hold exclusively the share of family care, while in public sphere, women organizations share the burden of social service with donors' support.

Keywords: social policy, public spending, discrimination, gender roles, social services

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Improving working condition in the tourisms industry of the Euro-Mediterranean Area: the potential role of soft-law instruments as drawn from an Italian experience

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Abstract:
The paper is aimed at contributing to improve the design and implementation of labor market policies in the tourisms industry of the Euro-Mediterranean Area, in the specific contexts of COVID-19 post-pandemic. More precisely, after assessing the state of art and identifying its research gaps, the paper commits to develop a methodology for policy analysis, evaluation and design in the elected field, focused on the role of soft-law instruments and conceived to be applied in potential interregional cooperation initiatives. Tourism has not only represented the Great Patient of COVID-2019 in terms of contraction of tourist flows (Folinas et al. 2020); one of the most striking and long-lasting effect of pandemic has been the Great Resignation of tourism workers, almost neglected in the scientific literature (Liu-Lastres et al. 2023) but potentially explained by bad employment conditions (Coin 2021). Since tourism and related activities represent a fundamental asset in the economy of Euro-Mediterranean countries and since the possibility to rely on available, stable, motivated, and qualified human resources represents in turn a crucial competitive factor, improving working conditions should identify a clear policy objective. Creating or retaining jobs as well of creating quality of work can't be simply achieved by traditional instruments like statutory legislation. Drawing from the experience of the applied-research project for a "Total-quality protocol in contract work" of the Marco Biagi Foundation, the paper will focus on the potential role of soft-law instruments (voluntary certification schemes, marks and labels, codes of good practices, networks and cooperation initiatives, etc.). The paper, by adopting a cross-cutting approach, will organize its contribution around two main reflections. A first reflection will be dedicated to the role of business qualification system conceived to offer guidance to undertakings both in the process of selection of their contractual partners and in the process of their periodic auditing, with the aim of ensuring compliance with all applicable statutory legislation and norms throughout the whole cycle of the contractual relationship. The paper will then present a methodology for the analysis and evaluation of statutory and collective agreements provisions for workers' protection and for the assessment of their correct application. More generally, the paper is intended to stimulate debate on the possible use of soft-law instruments for the purpose of improving working condition in the tourisms industry and therefore boosting its economic development. Promoting such debate is in turn conceived to lay the basis for the development of both empirical compared research and cooperation initiatives and networks in the field

Keywords: labor market policies; tourism industry; euro-mediterranean area; soft-law

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Great resignation, management and engagement of human resources

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Abstract:
The study of the "great resignation" phenomenon represents a crucial topic in contemporary scientific debate, posing society with unprecedented and challenging questions. We are indeed facing a complex and multifaceted phenomenon that encompasses various issues, such as organizational consequences for companies due to the slowdown or reduction in the efficiency of business processes resulting from the difficulty in finding human capital. Additionally, there are consequences related to the potential disruption of employee expectations (Serenko, 2022).
It is therefore necessary to ask whether it is merely a post-pandemic turbulence or if the root of the problem lies in a renewed vision of work. This contribution aims to provide a managerial perspective to entrepreneurs and managers, seeking to analyze possible interventions in personnel management that can promote employee engagement and reduce the 'great resignation'.
The work will proceed by conducting a literature review to identify studies on human resources management related to employee engagement, highlighting how the debate on the topic has been fueled by data provided by the US Bureau of Labor Statistics. These data reveal that by the end of March 2022, in the United States, the phenomenon had resulted in a 3% resignation rate of the total workforce.
The phenomenon, therefore, does not appear to be considered as a sudden wave but rather as an issue with deeper roots (Fuller et al., 2022), which require identifying the criticalities in the structural difficulties of matching supply and demand in our country (Brunetta et al., 2022), as well as the reasons that could lead employees to resign (Malmendier, 2021).
The research aims to analyze how companies should find solutions to increase employee engagement within their organizations, applying a sort of metamorphosis of the mechanisms that regulate the levels of commitment and relationship between workers and the organization (Kahn, 1990). To proceed with this observation, the opinions of approximately two hundred employees involved in a university-public administration training course will be analyzed. The study will highlight whether strategies focusing on individual well-being (Coin, 2023), team building, and flipped inclusion (De Giuseppe, 2018) can foster the individual-organization relationship with the goal of enhancing organizational performance.

Keywords: Human resources management, Great resignation, Employee engagement

JEL Classification: *M*

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The redundant media emphasis and the instrumental creation of collective fears

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Abstract:
In contemporary society, the role played by the mass media, and particularly more recently by the Internet, manages to influence and sometimes exaggerate the perception of a given phenomenon, eventually reducing security to a mere social fiction. This consideration also applies to criminal events [for example terrorism, theft, harassment, crimes against minors], although, distancing ourselves from criminal policy, here we attempt to delineate the creation – sectarian and instrumental – of collective fears as well as the subjective perception of risk in addition to the artificiality of the new media and communications.
The result of such a whirling spiral often aims at the emergence of a kind of media-influenced public 'demand for safety', and which as a 'response' receives, politically, the enactment of new, often symbolic regulations that do not mitigate the perception of risk.
However, with specific reference to the alarms of the civil consortium, it seems useful to refer succinctly to the empirical methodology and the varied scholarly literature that offers considerable reading on the topic of emphasis and liquid democracy through the Internet.
The present analysis aim focuses its attention on the concept of media emphasis, making a comparison between real and emphasized threat and, more specifically, on the subjective perception of media risk, proposing a regeneration of the same system.

Keywords: mass media, internet, social security, bildung, liquid democracy.

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Towards a new critique of modern tourism: some insight from the Calabrian case

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Graduate student - Italy

Abstract:
This contribution wants to stimulate a critical discussion, as opposed to the dominant narrative that entrusts tourism as able to solve economic, employment and environmental problems generated by the capitalist development model extractive of resources (Harvey; Zibechi). Over the years, many studies have focused on tourism development in terms of arrivals/presences and the contribution to the GDP of the world economy. Development that, however, has not necessarily translated into greater social and economic well-being (Murray and Cañada). In recent years, critical contributions have increased (Salerno, 2020) while academic production has been limited, for the most part, to promoting knowledge functional to economic growth. This research is based on a systematic review of the Critical Tourism Studies and draws from empirical research conducted in Calabria using quali-quantitative methods. The case study concerns the Tyrrhenian coast of Cosenza, invaded by concrete buildings that reach a few meters from the sea. Municipalities such as Scalea, Diamante and the Torremezzo hamlet (Falconara Albanese) are experiencing environmental and economic degradation. The buildings, built mostly between the 60s and 80s with unsustainable materials, represent a high environmental risk. To this must be added the exploitation of thousands of workers. Results highlight how tourism is one of the causes of the impoverishment of the territories and the consolidation of an extractive economy that has devastated entire uncontaminated areas. Based on these empirical findings, this work suggests and hopes for a change of course regarding the studies related to the tourism sector, favouring a critical approach no longer anchored solely to developmentist / business logic.

Keywords: tourism; work; environment; economy; extractivism; sustainability

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Pandemic, urban proximity and green policies

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Abstract:
The dramatic pandemic experience that has overwhelmed the countries and the daily lives of millions of subjects, has worked, however, also as an accelerator of processes, clearly revealing the shortcomings and vulnerabilities of cities. Until that moment, the high capacity of vehicular mobility had, for many people, substantially cancelled the distances between the different urban places lived in a single-functional way. The large shopping centers for consumption, some buildings for training and work, the catering spaces for meeting, the large urban gardens for walks, sport, and socialization en plein air. But restrictions due to Covid19 have changed the cards on the table, the cities and citizens within these have found themselves forced to live a proximity to which only a few were prepared. The problems of urban deserts that are often being built up because of the indifference of administrations and citizens have become a political problem, especially in places characterized by a condition of peripherality. But above all, the problem of urban greenery has become visible, it is missing in a widespread extent in the city or it is at most relegated to a decorative role within parks in which it has succumbed to aesthetic temptations to the detriment of wealth and the protection of biodiversity.
The pandemic, therefore, did not create the problem but, as it happened for other urban criticalities, it worked as an amplifier of awareness. Green policies have thus appeared as a central element of the socio-urban planning of cities, with regard both to the health of places and air - with positive effects on the health of subjects, not only of the most vulnerable ones – and to the widespread conditions of opportunities for sociability. They remain fundamental: the principles of respect for the specificities of plant biology of places - preserving even the dissonant "wild green" only in a key of purely aesthetic value - and the attention towards the spread of green spaces in different areas of the city, thus sealing the frequent rift between the center and suburbs.

Keywords: Green; Biodiversity; Urban policies

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We faced the pandemic crisis of COVID-19, and UNICART proposed to analyze the phenomena related to the social and relational aspects related to the migration of peoples, food, agriculture, tourism.
Now, with the pandemic behind us, the entrepreneurial "construction" has begun. With UNICARTradEconomy & Finance we will analyze these issues both at company and public administration level.
We will address issues related to the green economy, public finance, the tax system; in short, everything that is changing to respond to the needs of regrowth of the entrepreneurial fabric of the various countries and of their central economic and financial system.
On 26 and 27 June at the Aula Magna of the University of Calabria in collaboration with the CPT Calabria (Territorial Public Accounts System) we will talk about all this with the contribution of many of our illustrious colleagues from various universities, listening primarily to the former President of ISTAT Italy.

We thank all the participants who shared their research and analysis, contributing with their work to the success of this edition of the Conference.
This book collects all accepted abstracts.

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